REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1899-1900,

WITH

APPENDICES AND MAPS.

BOMBAY:
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No. 3849 of 1900.

From

J. L. JENKINS, Esquire, M.A., I. C. S.,
Collector of Salt Revenue, Bombay;

To

J. POLLEN, Esquire, B.A., LL.D., I. C. S.,
Commissioner of Customs, Salt,
Opium and Abkári, Bombay.

Poona, 4th August 1900.

Sir,

I have the honour to submit the Annual Report on the Administration of the Salt and Continental Customs Department for the year 1899-1900.

INTRODUCTORY.

2. Mr. H. O. Quin, who was acting as Collector of Salt Revenue during my absence on furlough, was relieved by me on the 23rd September 1899, and I held charge of the Department during the rest of the year.

Collector's Office.

3. The supervising staff, as in the previous year, consisted of one Deputy and ten Assistant Collectors, whose services were utilized in the manner shown below :—

Deputy and Assistant Collectors' Offices.

Offices.	Officers in charge.	Period.
Northern Division.		
Northern Frontier Range	Mr. E. P. Close ...	Throughout the year.
Khárághoda Range ...	,, H. G. Bulkley ...	Throughout the year.
Surat Range	,, H. M. Judge ...	Throughout the year.
Southern Division.		
Deputy Collector's Office	Mr. T. M. Cotgrave ...	Throughout the year.
Thána Range	,, R. Thom	From the 1st to the 13th April 1899.
	,, C. R. Macnamara ...	From the 14th April 1899 to the 31st March 1900.
Uran Range	,, E. H. Aitken ...	From the 1st April 1899 to the 26th August 1899.
	,, W. Lake	From the 27th August 1899 to the 31st March 1900.
Ratnágiri Range ...	,, W. Lake	From the 1st April 1899 to the 15th May 1899.
	,, W. F. Jardine ...	From the 16th May 1899 to the 31st March 1900.
Kánara Range	,, C. R. Macnamara ...	From the 1st to the 11th April 1899.
	,, V. V. Pai	From the 12th to the 16th April 1899.
	,, R. Thom	From the 17th April to the 30th June 1899.
	,, V. V. Pai	From the 1st July 1899 to the 16th July 1899.
	,, F. A. Ingle ...	From the 17th July 1899 to the 5th December 1899.
	,, F. J. A. Hill ...	From the 6th December 1899 to the 31st March 1900.
Goa Frontier Range ...	,, C. Pogson	Throughout the year.
Coast Guard Service ...	,, W. H. McCann ...	Throughout the year.
Chief Account Officer of Customs, Salt, and Opium.	,, N. R. Oliver ...	From the 1st April to the 31st July 1899.
	,, C. J. Clark ...	From the 1st to the 28th August 1899.
	,, E. H. Aitken ...	From the 29th August 1899 to the 31st March 1900.

Strength of the Department.

4. There were no changes in the subordinate establishment during the year under report. The sanctioned strength of the whole establishment of the Department, as it stood on the 31st March 1900, is shown in detail in Appendix I.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1898-99 being given for the purpose of comparison:—

	1898-99.	1899-1900.	Increase.	Decrease.
1. Number of Supervising Officers	13	13	.....	.....
2. Number of Subordinate Establishment	6,343	6,343	.....	.....
3. Number of Tufukas	37	37	.....	.....
4. Number of Salt-works	436	345	.....	91
5. Number of maunds of Salt	95,91,583	93,73,036	.....	2,18,547
6. Number of maunds of Salt excised and imported by sea and land on payment of Duty	88,37,883	87,75,015	.....	62,868
7. Number of maunds of Salt delivered free and at nominal rate of Duty	7,53,700	5,99,021	.....	1,55,679
8. Number of Forts	88	88	.....	.....
9. Number of Light-houses	25	26	1	.....
10. Number of Vessels entered	82,617	84,326	1,709	.....
11. Do. cleared	81,626	84,404	2,778	.....
12. Value of goods imported by sea	2,45,49,751	2,89,17,444	43,67,693	.....
Do. exported by sea	3,86,77,370	3,51,81,604	.....	34,95,766
13. Total Revenue of the Department	2,55,38,615	2,80,37,699	.....	25,03,616
14. Number of Stills	47	46	1	.....
15. Number of Gallons excised	18,06,820	14,18,998	.....	87,822
16. Number of offences enquired into	1,641	2,532	891	.....

General Financial Results.

6. The general financial results of the last year's administration, as compared with those of the preceding six years, are exhibited below:—

Year.	Gross Receipts.												Total Gross Receipts.		
	Salt.			Sea Customs.			Land Customs.			Abkári.			Local Funds.			
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
1893-94	2,15,53,340	8	7	28,319	11	7	33,313	2	0	15,55,134	5	11	90,756	4	1	2,32,70,793	0	2
1894-95	2,33,46,042	13	7	1,08,670	1	1	70,855	1	10	17,42,953	2	5	91,745	6	8	2,53,59,456	9	7
1895-96	2,24,74,091	13	0	1,07,187	10	9	78,356	15	1	18,19,766	8	9	91,766	13	1	2,45,71,168	12	8
1896-97	2,16,76,076	0	6	92,617	1	10	76,030	13	7	17,04,327	2	4	81,358	13	9	2,36,30,400	0	7
1897-98	2,22,82,621	5	9	1,01,918	1	3	73,580	8	5	19,50,107	9	2	84,348	15	9	2,44,97,576	7	10
1898-99	2,31,65,960	14	3	1,02,376	2	2	61,178	15	9	21,01,887	12	9	87,409	11	7	2,55,38,615	8	11
1899-1900	2,16,62,191	9	8	1,04,452	5	7	78,565	12	6	21,06,756	11	0	84,322	10	11	2,40,37,699	1	8

Year.	Charges.									Refunds.			Total Charges plus Refunds.			Net Receipts.			Percentage of Charges on Gross Receipts.	
	Establishment.			Contingencies.			Total Charges.													
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a. p.
1893-94 ..	9,85,901	11	1	7,16,890	6	8	17,02,192	1	4	1,06,396	10	7	18,08,588	11	11	2,14,62,234	4	3	6	7 10
1894-95 ..	10,39,046	4	9	6,56,162	8	1	17,15,209	12	10	1,41,198	5	10	18,56,407	2	8	2,34,03,049	6	1	6	15 10
1895-96 ..	11,19,848	10	3	6,96,978	1	6	16,16,826	11	7	85,397	2	0	19,01,223	13	7	2,26,69,935	15	1	6	2 11
1896-97 ..	11,96,693	7	10	6,41,479	0	7	18,38,172	8	5	1,02,925	14	2	19,40,098	6	7	2,16,89,701	10	0	6	10 5
1897-98 ..	12,53,943	0	7	6,15,050	11	11	18,68,993	12	6	88,355	5	2	19,57,339	1	8	2,25,40,237	6	2	6	11 6
1898-99 ..	11,09,757	1	3	6,13,050	8	1	17,22,807	9	4	93,863	5	7	18,79,670	14	11	2,36,58,944	10	0	6	2 3
1899-1900 ..	12,30,567	12	9	6,99,304	4	10	19,29,873	1	7	93,679	0	5	20,23,451	2	0	2,20,15,247	15	8	6	14 2

7. The increase or decrease under each head is as under:—

RECEIPTS.

	Increase.				Decrease.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Salt ..	....	15,625 15 1	...	15,625 15 1	15,19,495 4 1	...	... ...	15,19,495 4 1
Sea Customs ..	169 9 0	1,884 11 5	...	2,074 3 5	.....	....	... ...	...
Land Customs ..	....	....	...	....	2,713 3 3	....	... ...	2,713 3 3
A'bkári	5,001 10 8	1,667 3 7	...	6,668 14 3	....	....	... ...	....
Port Funds ..	....	....	...	.....	....	....	3,177 0 8	3,177 0 8
Total ..	5,191 2 8	19,377 14 1	...	24,569 0 9	15,22,208 7 4	....	3,177 0 8	15,25,385 8 0

EXPENDITURE.

	Increase.				Decrease.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.
Salt	1,23,979 12 7	....	....	1,23,979 12 7	....	....	....	....
Sea Customs ..	8,367 0 7	....	....	8,367 0 7	....	....	....	....
Allowances and Assignments ..	....	313 1 2	....	313 1 2	403 1 1	....	....	403 1 1
A'bkári	1,467 3 3	469 1 2	....	1,936 4 5	....	....	....	....
Port Funds ..	....	....	3,548 1 5	3,548 1 5	....	....	....	....
Total ..	1,33,813 0 6	802 2 4	3,548 1 5	1,48,183 4 2	403 1 1	....	....	403 1 1

It will be observed that while the receipts under Sea Customs, Land Customs, and A'bkári show insignificant variations, the receipts under the principal head Salt are Rs. 15,03,669 less than in the previous year. Only a small part of the decrease is, however, due to a decline in the removals of salt. A reference to paragraph 8 of this report will show that the quantity of salt excised and imported was only 62,867 maunds less than in the previous year, which was one of the best on record; so that the decrease in the revenue, calculated on the quantity of duty-paid salt issued or imported during the year, was only Rs. 1,57,167, a remarkable result in a year of such widespread famine. The decline in the actual receipts is due to an unusually large quantity of salt having been removed under credit bonds during the last two months of the year, the duty on which remained to be adjusted during the current year. The expenditure shows an increase of Rs. 1,42,780, due principally to the payment of grain compensation, and to heavier charges on account of boat stores and repairs, to peons' clothing and salt purchase and freight.

SALT.

SALT.

General sources of supply.

8. The salt with which the Bombay Presidency Salt Department has to deal may most conveniently be classified under three heads:—

(1) Barágra salt manufactured from salt brine at the Government Salt Works on the Runn (Kharágheda and Udu), which are now called the Pritchard Salt Works.

(2) Sea salt produced at works on the coast, of which one at Dharasna, near Bulsár, is a Government work. A few works, the property of Government, in the Konkan tálukas, are leased to private individuals. All the rest of the sea salt-works are private.

(3) Imported salt, produced mainly at salt-works in Portuguese India. The following figures will give some idea of the relative importance of these sources of supply :—

	Full Duty.		Nominal Duty.		Free.		Total.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Barágra Salt ...	19,36,920	19,55,129	...	...	1,03½	1,03½	19,37,951½	19,56,130½
Sea Salt	66,33,126	65,90,774	7,12,254	5,31,870	40,416	65,120	73,85,796	71,87,764
Imported Salt ...	2,67,837	2,29,112	...	...	...	...	2,67,837	2,29,112
Total ...	88,37,882	87,75,015	7,12,254	5,31,870	41,446½	66,151½	95,91,582½	93,73,036½

Nominal duty salt is issued to Foreign Malabar and free salt to Janjira, Cambay, Pátri, Jhinjhuváda, and Rádhanpur States.

Number of Salt Works open and in operation.

9. The number of salt-works open and in operation during the year under report was 345 against 436 in the previous year. In order to obtain better prices the owners of the group of petty works at Sánikatta combined together to reduce the outturn, and only 32 of the 131 salt-works at that place were cultivated. The following statement shows the number of salt-works open and in operation during the past two years. During the year under report the salt-work Sonagurli in the Karanja Táluka was suppressed under Government Resolution No. 595 of the 25th January 1900, but will only be struck off the list from next year :—

		Salt-works open.		Increase.	Decrease.
		1898-99.	1899-1900.		
	Barágra Salt.				
Government ...	Pritchard Salt-works	2	2	...	...
	Sea Salt.				
	Bulár Works	1	1	...	...
Private or leased ...	Umbargaon	1	1	...	...
	Passein	28	28	...	...
	Ghodbandar	46	46	...	...
	Trombay	24	24	...	...
	Mátunga	25	25	...	...
	Uran	33	33	...	...
	Karanja	26	26	...	...
	Panvel	19	19	...	...
	Pen	31	31	...	...
	Shiroda	27	27	...	...
	Sánikatta	123	32	...	91
	Total ...	436	345	...	91

Production.

10. The table given below shows (*a*) the total production, (*b*) loss and wastage, (*c*) removals, and (*d*) balance in stock at the end of the year for the last two years :—

Year.		Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removal during the year. Full Duty.	Duty-free or Nominal Duty.	Total.	Balance on 31st March 1900.
		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1899-1900	a.—Barágra	31,31,350 31 0	39,53,000 11 0	70,85,350 32 0	2,02,909 35 0	2·8	19,56,159 0 0	1,031 20 0	19,56,190 20 0	49,22,379 13 0
	b.—Dharasna	1,06,543 0 0	1,30,014 0 0	2,36,557 0 0	7,810 0 0	1·4	2,27,558 0 0	.....	2,27,558 0 0	2,30,988 0 0
	c.—Rest of Presidency	7,63,611 8 60	23,55,535 13 20	30,20,146 27 0	5,23,268 14 20	6·4	63,03,316 0 0	5,96,997 0 0	69,00,300 0 0	6,73,093 13 60
	Total	40,71,303 29 60	1,16,48,548 29 20	1,57,19,853 19 0	7,36,023 13 20	4·6	85,45,993 0 0	5,98,021 20 0	91,43,924 20 0	58,39,299 25 60
1898-99	a.—Barágra	32,29,973 3 0	19,22,917 6 0	52,52,890 9 0	1,53,683 3 0	2·9	19,26,220 0 0	1,031 20 0	19,27,251 20 0	31,31,350 31 0
	b.—Dharasna	2,29,727 0 0	2,96,454 0 0	5,26,211 0 0	17,351 0 0	3·3	3,14,018 0 0	.....	3,14,018 0 0	1,06,543 0 0
	c.—Rest of Presidency	12,88,272 28 0	74,66,671 14 0	87,54,883 37 0	9,19,496 12 20	10·5	63,19,107 10 0	7,52,609 0 0	70,72,776 10 0	7,63,611 8 60
	Total	47,47,972 29 0	97,58,042 20 0	1,44,83,985 6 0	10,90,535 25 20	7·5	85,70,045 10 0	7,53,700 20 0	93,23,745 30 0	40,71,303 29 60

From the figures it will appear that the balance in stock has risen during the year under report from 40,71,303 maunds to 58,39,299 maunds, an increase of 17,67,996 maunds or 43·4 per cent. But Kharághoda and Dharásna alone contributed to this increase. At the Sea Salt Works elsewhere the quantity of salt in stock at the end of the year was lower than at the end of the previous year. The season has, however, been one of the most favourable ever known for the manufacture of sea salt, and at the time of writing there is as much salt in stock as the platforms will hold. In some cases manufacture had to be discontinued for want of storage space.

Bara'gra Salt.

Distribution of Bara'gra Salt.

11. The quantity of Barágra salt in stock at the beginning of the year was 31,31,350 maunds as against 32,29,973 maunds at the beginning of the previous year. The produce during the year under report amounted to 39,53,999, making with the quantity in stock a total of 70,85,349 maunds.

Opening balance and season's product.

Removals.

12. The issues of Barágra salt as compared with those of the previous year show on the whole an increase of 18,209 maunds, the figures being 19,56,160 maunds in 1899-1900 and 19,37,951 in 1898-99. It is remarkable that, while the removals to all places outside the Presidency show a considerable increase, amounting in all to 1,02,222 maunds, the removals for local consumption decreased by 84,013 maunds. The increase may be ascribed to the growing popularity of Barágra salt outside the Presidency, owing to uniformity of price and quality, and the ease with which it can be obtained under the through traffic system; while the decrease is entirely attributable to famine and the effects of famine.

Distribution of Barágra Salt.

13. The manner in which the issues of Barágra salt were distributed is shown below;—

	1899-00. For Local Consumption.	For Export by Railway to Central Provinces.	For Export by Railway to North-West Provinces and Oudh.	For Export to Central India including Malwa and Rajputana.	For Export to Scindia's Territory and Bengal.	Total.	1898-1900. For Local Consumption.	For Export by Railway to Central Provinces.	For Export by Railway to North-West Provinces and Oudh.	For Export to Central India, including Malwa and Rajputana.	For Export to Scindia's Territory and Bengal.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.
Kharághoda ...	17,907 20	3,99,846	5,65,779	2,24,259	2,163	13,79,774 20	20,361 20	4,30,746	6,58,170	3,54,180	4,253	14,68,252 20
Ahmedabad Depôt ...	68,979 0	.....	.....	9,730	.....	78,650 0	67,408 0	.....	.....	1,747	...	69,155 0
Agencies ...	2,02,844 0	.....	.....	71,763	12,670	2,79,277 0	3,69,789 0	.....	.....	43,008	5,955	4,18,752 0
Total ...	2,87,071 20	3,99,846	5,65,779	4,15,752	14,833	16,37,851 20	4,46,558 20	4,30,746	6,58,170	3,98,935	10,208	19,56,160 20

Distribution considered according to destination. Local consumption.

14. The following table shows in detail the issues for local consumption. There is a marked decrease everywhere except in Broach and Cambay. This result is, no doubt, partly due to the diminished purchasing power of the people consequent on the almost complete failure of crops, but it is in a much greater

Local consumption.

degree due to the smuggling of salt from natural deposits. Owing to the peculiar nature of the season salt formed in most of the deposits some months earlier than usual, and in extraordinary quantities, thus offering an irresistible temptation to people, who, before the opening of relief works, were without employment; and in spite of all efforts on the part of the Preventive establishment a considerable amount of natural salt was successfully removed and passed into consumption. In Baroda the difficulty of dealing with smuggling was aggravated by the impunity which is afforded to the traffic in contraband salt in that State; and it is not therefore surprising to find that the greatest decrease, both actual and proportionate, has occurred there.

District.	From Khárághoda. 1898-99.	From Khárághoda. 1899-1900.	From Ahmedabad Depôt. 1898-99.	From Ahmedabad Depôt. 1899-1900.	From Agencies. 1898-99.	From Agencies. 1899-1900.	Total. 1898-99.	Total. 1899-1900.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.
Ahmedabad	13,119 20	6,139 20	64,066	63,585	49,119	44,511	1,26,344 20	1,16,236 20
Kaira	.....	.....	286	119	90,939	73,564	91,225 0	73,683 0
Broach	618 0	937 0	.....	.....	.....	.....	618 0	937 0
Panch Mahals	.....	.....	.....	.....	53,064	46,390	53,064 0	46,390 0
Gaekwár's Territory	42,385 0	6,172 0	553	206	88,361	91,795	1,31,309 0	98,173 0
Mahi Kántha Agency	3,397 0	667 0	3,185	1,220	48,498	45,241	55,070 0	47,018 0
Rewa Kántha Agency	39 0	.....	643	278	36,816	37,366	37,478 0	37,644 0
Pálanpur Agency	13,146 20	4,119 20	.....	.....	28,462	36,958	41,627 20	34,077 20
Káthiáwár Agency	1,763 20	1,761 20	.....	.....	.....	.....	1,763 20	1,761 20
Cambay	3,098 0	618 0	147	.....	81	5,025	3,318 0	5,643 0
Surat	.....	.....	.....	.....	.....	.....	.....	.....
Bombay	269 0	634 0	.....	.....	.....	.....	269 0	634 0
Poona	6 0	3 0	.....	.....	.....	.....	6 0	3 0
Sátára	.....	.....	.....	.....	.....	.....	.....	.....
Kolápur	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	77,907 20	30,861 20	68,930	67,408	3,95,344	3,69,799	5,42,671 20	4,58,068 20

Distribution of Baragra Salt since 1873-74.

15. The following table shows the sales of Barágra salt since 1873-74:—

Year.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces and Punjab.	For Export to Central India and Rájputána and Málwa, Scindia's Territory and Bengal.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	3,41,273	1,89,455	...	79,364	6,10,092
1874-75	3,90,056	2,53,335	...	25,424	6,68,815
1875-76	4,33,137	2,72,890	...	49,172	8,05,199
1876-77	4,61,520	3,17,475	...	51,798	8,30,793
1877-78	4,67,992	4,19,127	...	80,237	9,67,356
1878-79	4,71,448	4,82,370	25,410	1,19,635	10,98,863
1879-80	3,80,858	5,39,280	1,12,770	3,13,481	13,46,419
1880-81	3,02,603	4,03,611	59,220	2,29,884	10,55,318
1881-82	4,77,934	34,232	...	3,09,911	8,22,077
1882-83	4,48,885	4,28,610	5,460	2,84,712	11,67,667
1883-84	4,77,757	4,07,697	15,573	2,95,179	11,96,206
1884-85	4,89,651	4,58,916	24,030	3,71,359	13,43,956
1885-86	5,07,501	4,52,445	13,77,720	6,23,619	29,61,285
1886-87	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005
1887-88	5,25,561	4,47,309	2,00,517	3,71,770	15,45,157
1888-89	4,80,519	4,19,190	2,70,204	3,41,219	15,11,132
1889-90	4,95,524	4,38,414	3,47,901	3,39,593	16,21,432
1890-91	4,92,406	4,26,666	3,37,488	3,49,601	16,06,161
1891-92	5,28,626¼	4,65,381	3,20,934	3,56,236	16,71,175¼
1892-93	5,26,948¼	4,57,248	3,41,226	3,61,266	16,86,688¼
1893-94	5,22,948¾	4,71,246	6,84,828	3,94,166	20,73,186¼
1894-95	5,03,712¼	4,77,213	5,17,188	3,99,310	18,97,423¼
1895-96	5,26,657¼	4,26,690	4,38,882	4,35,538	18,27,767¼
1896-97	5,15,065¼	3,71,418	4,60,101	4,36,358	17,82,942¼
1897-98	4,98,082¼	3,93,975	5,04,597	4,02,684	17,99,338¼
1898-99	5,42,071¼	3,99,846	5,65,779	4,30,255	19,37,951¼
1899-1900	4,58,058¼	4,30,746	6,58,170	4,09,186	19,56,160¼

16. The loss and wastage written off in the accounts amounted to 2,02,909 maunds against 1,53,588 maunds in the previous year. The percentage 2·8 is practically the same as in the previous year, when it was 2·9. Distribution of Bara'gra Salt. Loss and Wastage.

17. The amount in stock at the end of the year was 49,26,279 maunds as against 31,31,350 maunds at the close of the previous year. Since the close of the year the stock has been increased by about 6½ lákhs maunds of salt manufactured during the season of 1899-1900, but stored in and brought to account after the close of the year. Stock at the close of the year.

18. The cost price of the Barágra salt produced at the Pritchard Salt Works remained the same as in the previous year, *viz.* Re. 0-1-3 per Indian maund. Cost price.

19. The following table contains some details regarding the manufacture of salt at the Pritchard Salt Works during the season of 1899-1900:— Manufacturing season, 1899.

Salt Works.	Year.	Number of Pans.	Total Crop.	Average yield per Pan.	Maximum yield per Pan.
			Mds.	Mds.	Mds.
Khárághoda	1898-99	270	12,24,396	4,535	6,966
	1899-1900	250	10,09,746	4,039	5,832
Udu	1898-99	305	14,10,690	4,625	8,407
	1899-1900	250	9,63,131	3,853	7,055
Total ...	1898-99	575	26,35,086	4,580	7,686
	1899-1900	500	19,72,877	3,946	6,443

As the balance in stock was fast approaching the two years' stock, which it is intended to maintain as a reserve, the number of pans was reduced from 575 to 500. Also, owing to the necessity for an early storage, the pans were closed sooner than usual, and in consequence of the smaller number of pans and the shorter manufacturing season, the crop was 6,62,209 maunds less than in the previous year. Brine was let into the first pan at Khárághoda on the 20th October 1899, and into the last pan on the 26th November 1899. The first pan was cleared on the 3rd, and the last pan on the 20th March 1900. At Udu brine was let into the first pan on the 11th October 1899, and into the last pan on the 21st November 1899. The first pan was cleared on the 12th March 1900, and the last pan on the 3rd April 1900.

20. Owing to the peculiar circumstances of the season the storage was begun on the 15th March, three weeks earlier than in 1899. It proved extremely fortunate that this precaution was taken. On the 8th April, when four-fifths of the salt was already in store, and the rest was beyond the reach of the serious damage, there occurred the worst dust-storm ever known in that region of dust storms. If the storage had been deferred to the usual date, there would have been a loss of at least three-fourths of the crop of salt. It is a matter for congratulation that in such a season the whole crop of salt should have been brought into store without any appreciable damage. Taken all round, the storage was the most successful which has yet been accomplished. The time, one day under the month, was in proportion to the quantity of salt stored—the shortest on record. On one day as much as 97,200 maunds were brought into store, and the daily average was 65,762 maunds as against 57,284 during the previous year. The engines supplied this year for the haulage work were of the same type as last year, and they worked excellently. Much time was saved by the provision of a new tank for watering the engines at the entrance to the Khárághoda Agar. Storage.

21. The quantity of salt on which cost price at 1 anna 3 pies per Indian maund is to be paid to the Agarias during the manufacturing season of 1899 was 18,74,233 maunds, and the amount paid was Rs. 1,46,424. This divided between 1,500 Agarias gives Rs. 97 per man for a working season of five months. Cost price paid to Agarias.

Agency System.

22. The working of the agency system for the sale of Barágra salt has been satisfactory during the year under report. Four new agencies were opened on the 17th April 1899 at Kherálu, Pátan, Deesa and Petlád.

Water Supply.

23. The total rainfall at Khárághoda during the year under report was 3·31 inches as against 21·38 inches in the previous year. The big tank never filled, and as early as September there was reason for serious anxiety regarding the supply of water to the village and the salt-works. According to the most sanguine anticipations of those who knew the place best, it was expected that the local supply of drinking water would not hold out beyond the 1st January. Tanks were therefore purchased, and arrangements were made with the B. B. & C. I. Railway Company to bring in water by rail from Ahmedabad, a distance of sixty miles, at an estimated cost of Rs. 20,618 for the season. Meanwhile wells were dug near the embankment of the big tank, and when the water of one became too brackish for use, another was opened. These wells did much better than was expected, and furnished a fair supply of water throughout the year, a result which the most sanguine would not have ventured to predict. It was therefore unnecessary to bring in any water by rail, and the only expenditure incurred was some Rs. 3,000 for the purchase of tanks. A tube well was also sunk by Khán Bahádur Ghulam Mustafa, which furnishes better water than the open wells, and at the present time provides the main supply of the village.

Health of Khárághoda village.

24. The vital statistics of the new Government village at Khárághoda for the year under report were satisfactory. The number of births was 95, or 40·6 per mille, against 59, or 28·7 per mille, in the year 1898-99. There were 102 deaths against 72 in the previous year, being a death-rate of 43·6 per mille against 34·9 per mille in the preceding year.

Population.

25. The population of the village was 2,338 during the year under report as compared with 2,058 last year.

Khárághoda Dispensary.

26. The total number of patients treated at the dispensary was 3,513 as compared with 4,780 during the previous year. The most common diseases were pneumonia, scurvy, diarrhœa, dysentery, and diseases of the digestive system. There was a good deal of measles among the children and a few of them died. No epidemic visited Khárághoda and there was no case of plague.

Advances to Agarias.

27. The total amount advanced as Takávi to Agarias was Rs. 6,426 during the year under report as compared with Rs. 16,548 during the previous year. The decrease is due to the large number of pans reduced this year.

Special advances for the purchase of grain.

28. As some difficulty was anticipated in retaining the salt-makers on the works owing to the high price of grain, it was resolved to purchase grain wholesale for distribution among them. For this purpose Government advanced Rs. 17,000; and this amount, supplemented by money due to the Agarias for the previous season's work, sufficed to purchase enough grain to support them and their families during the manufacturing season. The distribution was made at the rate of two kacha maunds (80 lbs.) to each worker per month, and the result was most satisfactory. The workers got their grain at wholesale cash prices, and thoroughly appreciated the benefit. The whole amount advanced has since been recovered.

SEA SALT.

SEA SALT.

29. The quantity of salt manufactured during the year decreased by 70,546 maunds, the figures being 76,94,549 maunds against 77,65,095 maunds in the previous year. The figures for the financial year cover parts of two manufacturing seasons, and the unseasonable storms which occurred in the hot weather of 1899 checked manufacture everywhere, and almost entirely prevented it at Sánikatta. The season of 1899-1900 has been an exceptionally good one. The removals also have fallen from 73, 85, 794, to 71, 87, 764 maunds in the year under report. The balance at the close of the year was 9,13,020 maunds as against 9,39,953 maunds at the end of the previous year.

Dharásna.

30. At the Government salt-works at Dharásna the year opened with a balance of 1,96,342 maunds, and the quantity manufactured and brought to account was 3,39,014 maunds as against 2,98,424 maunds in 1898-99. The removals during the year amounted to 2,87,558 maunds against 3,14,018 maunds in the previous year—all, except 1,380 maunds exported to Central India, being for local consumption. The decrease is due, as has been explained else-

where, to the direct and indirect effects of famine. The balance at the close of the year was 2,39,988 maunds against 1,96,342 maunds.

31. In the other salt-works, private and leased, the produce was 73,55,535 maunds against 74,66,671 in the previous year. The balance at the beginning of the year was 7,43,611 maunds and the issues amounted to 69,00,206 maunds. After deducting the loss and wastage, the balance at the end of the year was 6,73,032 maunds against 7,43,611 maunds at the end of the previous year. Rest of the Presidency.

32. The following comparative statement shows the quantities of salt which were removed for consumption within and without the Presidency from the sea salt-works in British territory, together with the distribution of issues :— Distribution of Sea Salt.

	For Export to											
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency.			
									British Malabar.		Rest of the Presidency.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhariana	...	...	...	1,380	...	...	...	...	...	...	...	..
Umbargaon	...	...	...	...	...	...	...	...	...	...	...	..
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel, and Pen.	13,35,582	11,17,935	17,235	10,629	6,99,089	7,14,759	5,57,373	5,55,557	12,38,896	12,11,379	1,63,557	1,83,015
Shivoda	...	...	...	...	...	...	...	...	21,031	12,293	...	...
Sanikatta	...	...	...	...	...	...	...	...	2,823	1,803	...	...
Total ...	13,35,582	11,17,935	17,235	12,009	6,99,089	7,14,759	5,57,373	5,55,557	12,62,040	12,25,075	1,63,557	1,83,015

	For Export to						For Local Consumption.		Grand Total.	
	Madras Presidency—*continued.*		Foreign Malabar, Cochin and Travancore.		Mysore.		Within the Presidency.			
	Total.									
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds.	Mds. s.	Mds.
Dhariana	...	...	...	...	...	...	3,14,018 0	2,86,178	3,14,018 0	2,87,558
Umbargaon	...	...	...	...	...	...	4,683 0	5,618	4,683 0	5,618
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel, and Pen.	14,06,983	13,94,388	7,13,254	5,81,870	3,87,206	4,03,819	27,94,225 10	19,79,372	68,96,884 10	67,47,933
Shivoda	21,031	12,293	...	...	...	...	65,768 0	48,117	74,783 0	61,041
Sanikatta	2,823	1,803	...	...	214	372	34,679 0	33,813	37,516 0	35,988
Total ...	14,30,837	14,12,085	7,13,254	5,81,870	3,87,420	4,03,691	32,59,396 10	23,26,628	73,35,794 10	71,87,784

A great deal of trouble has been taken this year to obtain more correct returns of the distribution of Bombay salt. In the case of removals by rail the figures furnished by the Railway Companies have been taken, while the permit figures have been taken for removals by sea and by road. The figures given in last year's Administration Report have been revised on this basis and show important differences. I believe the figures may now be considered to be fairly correct as regards the original destinations of the salt despatched from the works, but it must be remembered that all the salt consigned to a given area is not necessarily consumed within that area.

33. The removals from the salt-works near Bombay show a decrease of 1,48,935 maunds when compared with those of the previous year. The details of increase and decrease are as follows :— Salt-works near Bombay.

Increase.		Decrease	
	Mds.		Mds.
Nizám's Territory	18,670	Central Provinces	2,07,593
Calcutta	38,214	Central India	6,836
Mysore	16,313	British Malabar	27,018
Madras Presidency	14,453		
Within the Presidency ...	1,85,046		2,41,247
	2,72,896	Foreign Malabar, Nominal Duty ...	1,80,384
Deduct—Decrease ...	2,41,247	*Deduct*—Increase	31,449
Net—Increase, Full Duty Salt ...	31,449	*Net*—Decrease ...	1,48,935

It will be seen that as regards full duty salt there has been an increase of 2,72,696 maunds in removals to Nizám's Territory, Calcutta, Mysore, Madras Presidency, and within the Presidency; and that the decrease in removals to other Provinces has been 2,41,247 maunds. The net increase is therefore 31,449 maunds. The great decrease in the removals of nominal duty salt to Foreign Malabar, which is a matter for congratulation rather than regret, brings the net issues of salt from the works 1,48,935 maunds below the issues of the previous year.

Removals to North-West Provinces, Central Provinces, and Central India.

34. There have been no removals to North-West Provinces during the last four years. There has been a decrease of 2,07,593 maunds and 6,636 maunds in the removals to the Central Provinces and Central India, respectively, due partly to famine and partly to the growing popularity of the Barágra salt in those Provinces, and increased facilities afforded to the trade by the through booking system. There has been an increase of 1,06,674 maunds in the removals from Khárághoda to these Provinces.

Madras Presidency, British Malabar, Calcutta, Nizám's Territory, and Mysore.

35. The variations in the removals to the Madras Presidency, British Malabar, Calcutta, Nizám's Territory, and Mysore are insignificant and require no explanation.

Shiroda & Sánikatta.

36. The removals from Shiroda and Sánikatta call for no special remark.

Loss and wastage at Dharásna.

37. The loss and wastage at Dharásna amounted to 7,810 maunds against 17,851 maunds in the previous year, and the percentage 1·4 compares very favourably with that recorded in the previous year, *viz.* 3·3.

Rest of the Presidency.

38. At the other sea salt-works the loss and wastage was 5,25,908 maunds against 9,19,496 maunds in the previous year, the percentage being 6·5 against 10·5 recorded in the previous year. Both here and at Dharásna the low percentages are due to the scantiness of the rainfall.

39. The following table shows the maximum, minimum, and average prices of salt at the Northern and Middle Konkan, Shiroda, and Sánikatta Salt Works :—

	Northern and Middle Konkan.		Shiroda.		Sánikatta.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund	0 8 0	0 11 0	0 8 0	1 6 0	0 8 0	1 0 0
Minimum do.	0 0 1	0 0 1	0 0 6	0 2 0	0 1 0	0 2 0
Average do.	0 1 9	0 1 11	0 4 7	0 11 4	0 2 2	0 10 7

Very few transactions took place at all the places either at the lowest or highest prices. The rates generally prevailing were 2 annas per maund in the Northern and Middle Konkan, 8 annas per maund at Shiroda, and 15 annas per maund at Sánikatta, where the manufacturers combined to raise prices, and an exceedingly bad season reduced the outturn below their calculations.

Imported Salt.

Quantity and distribution of imported Salt.

40. The table given below shows the quantity of salt imported into the Bombay Presidency and its distribution :—

	For Export to							
	Madras Presidency.		Mysore.		Bombay Presidency.		Total.	
	1898-99.	1899-1900.	1898-99.	1899-1900	1898-99.	1899-1900.	1898-99.	1899-1900.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Goa Salt	3,334	.....	34,111	16,231	2,22,634	2,05,334	2,59,979	2,20,565
Black Salt from Bhávnagar ...	...	.....	.....	.....	1,899	841	1,899	841
Other kinds of Salt imported from United Kingdom and Persia ...	...	.....	.....	.....	5,060	8,306	5,060	8,306
Total ...	3,334	.....	34,111	16,231	2,30,302	2,13,981	2,67,837	2,29,112

41. The quantity of Goa salt imported during the year was 2,20,265 maunds against 2,59,979 maunds during the previous year. The decrease is due to the partial failure of the season's crop and consequent high prices. The greater part of the Goa salt imported is consigned to Dhárwár, Belgaum, Bijápur, and Mysore. Goa Salt.

42. The quantity of Bombay salt imported through *viâ* Castle Rock was 505 maunds against 5,212 maunds in the previous year. Large quantities of this salt used to pass Castle Rock *viâ* Marmagoa, but the traffic has now been almost entirely diverted to the Great Indian Peninsula and the Southern Mahratta Railways. The following table shows the quantities of Bombay and Goa salt which have passed through Castle Rock since 1892-93 :—

	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bombay salt	2,71,512	3,32,780	3,38,974	3,78,473	28,359	3,024	5,212	505
Goa salt	2,04,769	2,29,267	2,64,683	2,96,286	2,51,614	2,76,365	2,37,369	1,97,018

Consumption.

43. The total quantity of salt issued for consumption in the Bombay Presidency amounted to 30,71,567 maunds. Taking the population at 2,28,37,020 according to the Census of 1891, the average per head is 11·06 lbs. against 10·92 in the previous year. Consumption for the whole Presidency.

	Maunds.
Barágra salt	4,58,058
Sea salt	23,99,528
	28,57,586
Add— Imported salt for local consumption ...	2,13,981
	30,71,567

44. The quantity of salt removed for consumption in Gujarát was— In Gujarát.

	Maunds.
Barágra salt issued for local consumption	4,58,058
Dharásna salt	2,71,782
Konkan salt	24,917
	7,54,757
Add—	
Imported salt	18
	7,54,775

This quantity distributed amongst a population of 75,64,935 gives an average consumption of 8·20 lbs. per head against 9·5 in 1898-99. The decrease is due to famine as explained elsewhere in this report.

45. The quantity of salt issued for consumption in other parts of the Presidency, *viz.* the Konkan, the Deccan, the Southern Mahratta Country and North Kánara may be estimated as under :— In the rest of the Presidency.

	Maunds.
Quantity of salt issued for the whole Presidency ...	30,71,567
Deduct—	
Quantity of salt issued for Gujarát	7,54,775
	23,16,792

The population affected being taken at 1,52,72,085 souls, the average per head would come to 12·48 lbs. against 11·60 lbs. in the previous year.

46. The following table shows the market prices per Bengal maund of salt as distinguished from prices at the works in each district of the Presidency during the months of April, August, December 1898 and 1899. The rates quoted are those given in the price-current lists published in the *Government Gazette* :— Market prices.

Districts.	April.						August.						December.					
	1898.			1899.			1898.			1899.			1898.			1899.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Bombay	3	10	2	3	10	2	3	10	2	4	7	6	3	10	2	4	2	10
Ahmedabad	2	15	5	2	15	5	2	15	5	2	15	5	2	15	5	2	15	6
Kaira	3	3	2	3	3	2	3	3	2	3	3	2	3	3	2	3	3	2
Panch Mahals	3	5	4	3	3	2	3	5	4	3	6	4	3	5	4	3	5	4
Broach	3	0	4	3	1	3	3	0	4	3	1	3	3	0	4	3	0	11
Surat	3	10	1	3	10	1	3	10	1	3	10	1	3	10	1	3	11	7
Thána	3	6	6	3	9	4	3	6	10	3	9	4	3	9	4	3	9	4
Kolába	3	0	11	*	.....		3	5	9	3	5	9	3	4	0	3	5	9
Ratnágiri	3	2	10	3	13	6	3	11	3	3	15	6	3	6	8	3	12	10
Kánara	3	12	1	3	12	1	3	12	1	3	0	2	3	12	1	4	8	1
Násik	4	5	3	3	4	9	4	11	4	2	6	2	3	5	2	3	6	2
Khándesh	3	8	3	3	8	3	3	12	7	3	12	7	3	12	7	4	2	9
Ahmednagar	3	7	5	3	4	3	3	7	6	3	6	6	3	7	0	3	15	1
Sholápur	3	12	11	3	7	1	3	8	11	3	6	7	3	7	8	3	8	11
Poona	3	6	1	3	6	1	3	7	1	4	4	1	3	6	1	3	9	5
Sátára	3	10	0	3	7	0	4	1	8	3	5	7	3	10	1	3	5	7
Belgaum	3	13	3	3	9	5	3	15	2	4	9	5	3	13	11	4	5	8
Dhárwár	3	11	5	3	7	2	7	4	11	5	0	3	4	2	5	4	12	8
Bijápur	3	8	3	3	6	4	3	8	3	3	8	3	3	6	4	3	9	10

* Rate not available as the town (Alibág) was evacuated on account of plague.

Revenue and Expenditure.

Revenue and Expenditure.

47. The receipts and expenditure on account of Imperial and Provincial Revenues for the year under report are shown in Appendix II. An explanation of some of the chief items showing increase and decrease on both sides of the account is given below.

Items of increase in Revenue.

48. The increase of Rs. 2,452-8-4 in import duty on salt by sea is due to larger importations of Sindha salt from Persia and table salt from the United Kingdom.

The increase of Rs. 6,499-1-5 under "Other salt (cost price on salt supplied to fish-curers)" is due to larger transactions at the fish-curing yards.

"Extra Work Fees"—Increase Rs. 8,846-4-3. This is a new head opened under instructions issued in pursuance of Government Resolution, Revenue Department, No. 1528, dated the 25th February 1899. Such receipts were previously credited to Revenue Deposits.

The increase of Rs. 11,276-1-9 under "Recovery of Salt Agents' bagging and sewing charges" is due to a greater number of new bags having been purchased through the Salt Agents by merchants in the North-West Provinces, where the price of gunny bags was high.

Items of decrease in Revenue.

49. The decrease of Rs. 99,267-1-9 in import duty on salt by land is due to lesser importations of salt owing to the partial failure of the crop in Goa.

The decrease of Rs. 8,141-5-10 under "Proceeds of sale of Barágra Salt" is attributed to a falling off in the sales within the Bombay Presidency on account of famine.

The decrease of Rs. 2,951-7-5 under "Ground-rent at Maundage rate" is due to a decrease in the sales of salt at the Konkan salt-works.

The decrease of Rs. 4,261-10-4 in the ground-rent—Khárághoda and Bulsar salt-works—is due to a decrease in the sales of Barágra salt within the Presidency, as also in the sales of salt at Dharásna.

The decrease of Rs. 2,615-14-8 under "Farms of Government salt-works" is due to the lease of Government salt-works at Bassein having been given out at a smaller rental.

The total excise duty actually realized on salt issued from works in the Presidency amounts to Rs. 2,04,59,362-12-0 against Rs. 2,18,65,456-14-0 in the previous year, showing a decrease of Rs. 14,06,094-2-0. The following table shows what the transactions, credit and cash have been during the past three years :—

	1897-98.		1898-99.		1899-1900.	
	Quantity.	Duty Realisations.	Quantity.	Duty Realisations.	Quantity.	Duty Realisations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and Duty recovered in cash during the year	79,76,884 16 0	1,99,38,961 0 0	82,16,681 20 0	2,05,41,708 12 0	78,33,772 16 0	1,95,84,433 8 0
2. Quantity issued on credit bonds during the year, but the Duty on which remained to be recovered in the next year ...	4,06,903 20 0	.....	2,59,909 0 0	.....	5,89,554 0 0	.....
3. Quantity remaining unissued at the end of the preceding year, and issued in the year, Duty on which at Rs. 2-8-0 was realised and accounted for in that year	1,13,125 2 0	.....	91,429 0 0	.....	1,71,929 23 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year ...	.....	7,48,570 10 0	.....	10,17,067 8 0	.....	6,49,921 4 0
5. Duty realized in the year, but quantity not issued until after expiry of the year ...	.....	2,30,057 10 0	.....	3,04,893 12 0	.....	2,17,526 12 0
6. Duty realized for Salt remaining unissued on credit bonds, Duty at Rs. 2-8-0 having been realised in 1898-1900 before issue.	... ...	4,472 8 0	.....	1,851 14 0	.....	7,491 4 0
Total ...	84,96,913 38 0	2,09,22,011 12 0	85,68,076 20 0	2,18,65,469 14 0	86,45,257 4 0	2,04,59,382 12 0

It will be observed that while the year 1899-1900 is credited with a revenue of Rs. 8,74,929 derived from salt issued in the preceding or following year, those years have derived a revenue of Rs. 17,78,708 from salt issued in 1899-1900. In other words, the revenue of 1899-1900 is less by Rs. 8,74,929 than it would be if the duty on salt issued in each year were collected and brought to account in that year.

The decrease of Rs. 3,155-5-0 under "Excise Duty at Nominal rates" is due to smaller indents for salt from the Travancore and Cochin Governments, and also to a large quantity of salt out of the indents for 1899-1900 not having been paid for.

The decrease of Rs. 2,006-7-0 under "Single and Double Duty" is due to more care taken in weighments at the salt-works.

50. The increase of Rs. 8,863-3-9 under "Pay including Exchange Compensation, Superior Supervising Establishment," is due to the following causes:— Items of increase in Expenditure.

(1) The post of the Collector of Salt Revenue being held for nearly six months by an officer entitled to higher salary.

(2) Payment of furlough allowances to Mr. Hill and Sir Jamsetji.

(3) There being no vacancy in the last grade of the Assistant Collectors as there was in the previous year.

(4) Increased payment on account of exchange compensation owing (1) to Sir Jamsetji being on furlough and the officer appointed to act being entitled to the allowance, and (2) to payment of arrear claims.

The increase of Rs. 4,422-9-11 under "Travelling Allowance" requires no explanation, as it is a charge of a fluctuating nature.

The increase of Rs. 1,604-10-0 is due to the payment of horse allowance to the Inspectors on the Northern Frontier at the rate of Rs. 50 instead of Rs. 25, as per Government Resolution No. 479 of the 22nd January 1900.

The increase of Rs. 39,661-12-1 under "Grain Compensation" is due to there being no similar charge during the previous year.

The increase of Rs. 14,495-11-5 under "Boats' Stores and Repairs" is due to the special expenditure incurred for repairs to boats 'Pelican' and 'Albatross' as per Government Resolution, Revenue Department, No. 8619 of the 1st December 1899.

The increase of Rs. 28,777-9-2 under "Peons' clothing" is due to biennial and septennial supplies having been made during the year.

"Extra Work Fees"—Increase Rs. 7,568-0-6. This is a new head corresponding to a similar head under Receipts.

Items of increase in Expenditure.

The increase of Rs. 45,943-12-0 under "Salt Purchase and Freight" on account of Barágra salt is due to a larger quantity of Barágra salt having been produced and stored.

The increase of Rs. 4,349-0-3 under "Salt Purchase and Freight" for removal of salt to fish-curing yards is due to the greater demand for salt at the fish-curing yards.

The increase of Rs. 2,383-1-3 under "Bagging and Sewing Charges" is due to an increase in receipts on this account.

The increase of Rs. 3,853-10-4 under "Water Supply" is due to special arrangements made for the supply of water at Khárágloda.

Items of decrease in Expenditure.

51. The decrease of Rs. 12,521-2-9 under "Purchase of new Boats" is due to no new boats being constructed during the year.

The decrease of Rs. 17,659-3-8 under "Petty construction" is due to no special works being undertaken this year. In 1898-99 special expenditure was incurred on the construction of a water tank, and on the extension of Railway sidings at Khárágloda.

The decrease of Rs. 4,012-10-9 under "Excise Duty on Salt refunded" is due to claims having remained in arrears to a greater extent than in the previous year.

MISCELLANEOUS.

Miscellaneous.

Fish-curing Yards.

52. A separate report has been submitted on the working of the fish-curing yards, and only the broad results are, therefore, given here. At the beginning of the year eighteen yards were open—nine in the Ratnágiri and nine in the Kánara District. Of the eleven new yards sanctioned under Government Resolution No. 6721 of the 19th October 1898, nine were opened at the places marginally noted, so that there were 27 yards open at the close of the year. The remaining two sanctioned yards, at Achra and Bhatkal, were not opened owing to difficulties in the acquisition of sites. The subjoined figures show the transactions at all the yards during the year:—

Ratnágiri District—	Kánara District—
Kalbadevi.	Tadri.
Deogad.	Kumta.
Niwti.	Manki.
Shiroda.	Murdeshwar.
	Shirali.

Number of Yards.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each Maund of Salt.	Expenditure, including cost of constructions, removal, &c., of Yards.	Receipts. Amount realised by sale of Salt as 8 annas per Maund.	Receipts. Miscellaneous Receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in stock at the close of the year and sent to other Yards at cost price.	Total.
	Mds. s.	Mds. s.	Mds. s. t.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
27	1,57,106 9	45,271 10	1,18,877 37 40	3·47	26,759 11 2	22,635 10 0	31 15 9	24,609 1 40	6,159 0 1	29,795 2 10

The total quantity of fish brought to be cured during the year rose from 1,09,754 maunds to 1,57,106 maunds, and the quantity of salt issued from 32,235 maunds to 45,271 maunds. The increase is due partly to the opening of new yards and partly to the large shoals of fish, principally *Banyda* or Mackerel, which this year visited the Kánara coast. From the figures given in the margin it will be seen that during the nine years which have elapsed since the new departure was made in the matter of establishing fish-curing yards, the quantity of fish brought to be cured has, with fluctuations, due to the nature of the fishing season, risen from 12,550 maunds to 1,57,106 maunds—a result which may be regarded as highly satisfactory. The quantity of cured fish removed from the yards was

Year.	Quantity of fish brought to be cured.
	Mds.
1891-92 ...	12,550
1892-93 ...	23,924
1893-94 ...	41,857
1894-95 ...	66,737
1895-96 ...	1,00,075
1896-97 ...	1,20,923
1897-98 ...	47,150
1898-99 ...	1,09,754
1899-1900 ...	1,57,106

1,18,577 maunds, as compared with 83,476 maunds in the previous year and the proportion of the weight of fresh fish to each maund of salt issued was much the same, namely 3·47. Miscellaneous.

53. An account of the accident to the two Coast Guard boats 'Pelican' and 'Albatross' in Harnai Bay on the 22nd April has already been given in paragraph 55 of last year's Administration Report. Government in their Resolution in the Revenue Department, No. 8619 of the 1st December 1899, sanctioned a charge of Rs. 5,027-10-1 on account of salvage operations, and also a sum of Rs. 5,145 for repairs. The 'Pelican,' one of the new boats, was found to have sustained damages which, but for the soundness and strength of her build, must have resulted in total loss. The keel was worn away by chafing against the rocks, while the sides and some of the ribs were bored through in several places, yet not a plank nor a bolt was started. The vessel, as she lay on the hard, furnished striking evidence of the durability of Mr. McCaun's work. The 'Albatross,' which only grounded slightly, was not seriously injured. Both boats have been thoroughly repaired and were in use during the season. Boats.

54. The details of the cases of offences against the Salt Law disposed of during the year under report are given in Appendix VIII. The following table contains an analysis of the number of persons concerned in the cases and affords material for a comparison with the corresponding figures of the previous year:— Offences.

	Number of cases detected.	Number of Persons				Percentage of convictions on number of persons sent up for trial.	Total estimated value of confiscations.
		Arrested.	Released by the Department.	Sent for trial before the Magistrate.	Convicted by the Magistrate.	Acquitted by the Magistrate.	
							Rs.
Northern Division—							
1898-99	464	504	11	493	475	18	96·35	3,684
1899-1900	1,088	1,414	19	1,395	1,380	15	98·92	2,672
Southern Division—							
1898-99	536	872	75	797	760	36	92·2	8,434
1899-1900	695	963	89	874	825	49	94·39	19,091
Total—							
1898-99	1,000	1,376	86	1,290	1,235	54	95·73	12,118
1899-1900	1,763	2,377	108	2,269	2,205	64	97·17	21,763

55. It will be seen that the total number of cases detected rose from 1,000 to 1,763 in the year under report. There was a considerable increase in the Southern Division; but in the Northern Division the number of cases was more than doubled and the number of persons arrested nearly trebled. The heavy rain which fell early in the season filled the depressions in which natural salt forms in Gujarát. Then, when the rain stopped, salt formed in enormous quantities, and the deposits were exposed at a time when they have hitherto always been safe, and the guarding establishment is reduced to a minimum. At the same time great numbers of people were, owing to the cessation of agricultural operations, without employment. In the northern part of the Broach District large bands, numbering occasionally some hundreds, attacked the deposits, overawed the small guarding establishments, and removed great quantities of salt in carts and on pack animals. As soon as I discovered the state of affairs, on my return from furlough in October, I drafted eighty armed sepoys from the Northern Frontier to the Broach District, and obtained sanction to the early entertainment of the nine-monthly establishment. These measures, together with the opening of relief works, put a stop to smuggling on a large scale, but a great deal of mischief had already been done; and as the traffic in contraband salt is not illegal in the Baroda State, the villages of that State adjacent to British territory afforded safe depôts for the salt which had been removed. The effect of this wholesale smuggling has been noticed in reference to the issues of

Miscellaneous.

duty-paid salt for consumption in Gujarát; and as much of the smuggled salt is still unconsumed, the effect will continue to be felt during the current year. I believe, however, that the earlier raids on the Broach deposits could not have been stopped by anything short of shooting down numbers of the people. That the establishments did their duty to the best of their ability is shown by the fact that 939 cases of removing natural salt were dealt with, as compared with 322 in the previous year.

56. The same causes contributed to an increase of smuggling on the Daman Frontier, where there were 141 cases as against 122 in 1898-99. There can be no doubt, however, that the arrangements on this frontier are effective; for very little salt was manufactured in Daman during the year, and the stock in hand was drawn upon both for local consumption and export to East Africa. As the salt is now stored under cover, it is impossible to say what the quantity may be; but it is certain that the stock has been greatly reduced, and before long there will not be much available for smuggling into British territory. The high prices of salt in Goa, which at one time reached Re. 1 and Rs. 1¼ per maund, checked smuggling across the Goa Frontier, and the number of cases fell from 192 to 173.

57. Thefts from salt-works were neither numerous nor important, except in the Pen Táluka and parts of the Panvel Táluka in the Southern Division, which are exposed to raids by gangs of Katkaris from the hills. These Katkaris do not hesitate to use force to effect their purpose, and in many cases have grievously maltreated the unarmed peons who guard the salt-works. This state of affairs cannot be allowed to continue, and I propose to arm a certain proportion of the peons in both tálukas with muskets, for their protection while discharging their duties.

58. The percentage of convictions to persons sent up for trial rose from 95·73 to 97·17, which may be regarded as a highly satisfactory figure. Many of the Magistrates in British districts still fail to appreciate the gravity of the offence of gang-smuggling, though frequent representations have been made to District Magistrates on the subject. In the Sávantvádi State, under the supervision of the Political Superintendent, Mr. Prendergast Walsh, the Magistrates have been taught to discriminate between petty offences, which may be adequately punished by slight or even nominal sentences, and gang-smuggling, which is not only dangerous to the revenue, but demoralising to the people; and it is to be regretted that the same satisfactory results cannot be attained in the neighbouring British districts.

Payments of compensation awarded by the Mixed Commissions.

59. Out of the sum of Rs. 4,116-15-10 remaining unpaid at the end of the previous year on account of the awards of the Mixed Commission of 1880, 1885, and 1892, Rs. 291-0-9 were paid during the year under report, leaving a balance of Rs. 3,825-15-1 still to be paid as shown in the margin. The non-payment of the balance was due to the failure of the persons entitled to the money to put in their claims.

		Rs.	a.	p.
For 1880 ...	...	204	4	9
„ 1885 ...	...	2,750	0	1
„ 1892 ...	...	871	10	3
Total	...	3,825	15	1

Relations with Native States.

Baroda.

60. The unsatisfactory nature of the arrangements made in the Baroda State for the protection of the British salt revenue has been fully laid before Government, and the matter is now under consideration. It does not, however, seem probable that any material improvement will be effected.

Káthiáwár Dhrangadra.

61. The negotiations with the Ráj Sáheb of Dhrangadra in connection with the stoppage of the manufacture of Barágra salt at the Kuda salt-works were brought to a successful conclusion. No Barágra salt will hereafter be manufactured at the Kuda salt-works, the Ráj Sáheb receiving an annual payment of Rs. 7,000 in consideration of ceasing to manufacture salt of this description.

Cambay and Janjira.

62. The conditions of the conventions with Cambay and Janjira have, as before, been faithfully kept, and no complaints or difficulties have arisen during the year under report.

Miscellaneous.

63. During the year under report the Government Salt Works in Matunga and Bassein Tálukas were leased.

Salt Works in Mátunga Táluka.

64. The five Government Salt Works noted in the margin were leased for 5 years, commencing from the 1st August 1899, to Mr. Suleman Kasam at an annual rental of Rs. 25,651, under Government Resolution in the Revenue Department, No. 4839 of the 13th July 1899. The sums previously realized by the disposal of these works on lease for several periods are shown below :—

1. Sulemánsha.
2. Shaikh Mishri.
3. Rowli.
4. Wadala.
5. Siwri.

1882—87	5 years	...	... Rs.	26,500 per annum.
1887—92	5 ,,	...	... ,,	26,151 ,,
1892—97	5 ,,	...	... ,,	32,000 ,,
1897—99	2 ,,	...	... ,,	30,500 ,,
1899—1904	5 ,,	...	... ,,	25,651 ,,

In addition to the annual rent the lessee under the new lease has to pay maundage at the rate of 3 pies per maund on all salt removed from the works, which will amount to about Rs. 6,000 per annum. The consideration for the lease, in comparison with that received in former years, may therefore be taken at Rs. 31,051 per annum.

Salt Works in Bassein Táluka.

65. The lease of the four Government Salt Works noted in the margin having expired in September 1899, they were re-leased for a term of five years, commencing from the 1st October 1899, to Mr. Esuballi Tajbhoy at an annual rental of Rs. 26,126 under the sanction conveyed in Government Resolution No. 6725 of the 26th September 1899.

1. Juna Wachak.
2. Shenkhai.
3. Bhati.
4. Juna.

The amount received for these works previous to 1890 was Rs. 28,500 per annum. From 1890 to 1894 they were leased to one Ramchandra Narayen Shende at the altogether excessive rent of Rs. 47,792 per year; and on his failure to fulfil his engagements the lease was cancelled and the works were re-leased for the remaining portion of the term at a rental of Rs. 25,100 per annum. From the year 1895 to 1899 they were farmed at a rental of Rs. 35,100. The amount accepted for the current lease is Rs. 26,126, but to this must be added, for purposes of comparison, about Rs. 4,000, which will be realised annually on account of ground-rent. The decrease in the consideration obtained for the lease is ascribed to the disturbance of trade owing to plague and plague regulations. The above details regarding the leasing of Government Salt Works have been given in accordance with the instructions contained in Government Resolution No. 529 of the 24th January 1899.

SEA CUSTOMS.

SEA CUSTOMS.

66. The items of receipt and expenditure under the various heads under Sea Customs for the last two years are shown in Appendix No. II. The variations are slight and need no comment.

67. The direct trade between foreign ports out of India and the continental ports of the Department is insignificant, and consists chiefly of salted fish, fruits and vegetables and provisions and stones from Mekran, Muskat, and Bassorah. The greater part of the receipts under Import Sea Customs represents the duty levied on imports from Foreign Indian Ports, especially those in Káthiáwár and the Portuguese possessions. The principal articles on which duty was recovered and the places whence they were imported are shown below :—

Name of Article.	Amount of Duty.	Whence Imported.
	Rs.	
Wines	224	Goa.
Salted Fish, wet or dry ... { Foreign ...	1,195	Mekran and Sonmiani.
Salted Fish, wet or dry ... { Coastwise ...	12,598	Goa, Káthiáwár, Daman, and Diu.
Fruits and Vegetables	42,979	Goa and Káthiáwár.
Provisions, Oilmanstores and Groceries ...	12,188	Muskat, Mekran, Bassorah, Goa, and Káthiáwár.
Spices	2,687	Goa, Káthiáwár, and Daman.
Dyeing and Tanning Materials	211	Goa and Káthiáwár.
Stone and Marble	3,257	Muskat, Diu, and Káthiáwár.

Offences under the Sea Customs Act.

68. The number and results of cases adjudicated during the year under report and in the previous year are as shown below:—

Year.	Number of Cases adjudicated.	Number of Cases dismissed.	Number of Cases in which Penalties were awarded.	Estimated Value of Property confiscated.	Amount of Penalties awarded.
				Rs. a. p.	Rs. a. p.
1898-99 ...	328	9	315	5,561 0 9	1,533 14 4
1899-1900 ...	474	5	464	6,050 7 2	4,652 13 2

The number of cases adjudicated has increased by 30 in the Northern Division and by 116 in the Southern Division. The percentage of cases in which penalties were awarded to cases adjudicated was 98·9 as compared with 96·03 in the previous year. The most common offences were of leaving ports without port-clearances and of deviation from voyage.

Clearances of Vessels Inwards and Outwards.

69. The number of vessels which entered inwards and cleared outwards at the different ports within the Presidency was 84,326 and 84,406, respectively, against 82,617 and 81,628 in the previous year. The increase is due to the relaxation of plague *rules*, and the briskness of the grain traffic.

Import and Export Trade.

70. The following table shows the declared value of the import and export trade for the six years ending 1898-99 and for the year under report. The figures do not include imports and exports of Government stores and treasure:—

Year.	Imports.	Exports.
	Rs.	Rs.
1893-94...	2,63,96,044	4,29,26,467
1894-95...	2,68,30,280	4,40,64,497
1895-96...	2,61,64,600	4,43,99,765
1896-97...	2,58,43,675	3,70,87,170
1897-98...	2,61,48,915	3,76,29,375
1898-99...	2,46,49,751	3,85,77,370
Total ...	15,60,33,265	24,46,84,644
Average ...	2,60,05,544	4,07,80,774
1899-1900	2,89,17,444	3,51,81,604
Increase ...	29,11,900	.....
Decrease ...	.....	55,99,170

The imports during the year under report were not only larger than the average of the last six years but exceeded those of the previous year by Rs. 42,67,693. The exports showed no improvement either over the average of the last six years or those of the previous year. The movement of grain to the districts affected by famine helped to swell the imports; while the diminution of the export trade was due to restricted shipments of grain as well as of other raw produce, such as cotton, seeds, and spices, forwarded from the subordinate ports to the Bombay and other markets. Compared with the average of the last six years the trade during the year under report shows a decline of 4·02 per cent., due principally to famine.

LAND CUSTOMS.

Duty-collecting Stations.

71. There have been no changes in the number of duty-collecting stations on the Goa and Daman Frontiers.

72. The collections made at the duty-collecting stations (exclusive of duty on salt) and the fixed *chouth* paid by the Dharampur and Bánsda States were as under.

Items.	1898-99.	1899-1900.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Duty	27,160 7 2	48,884 1 6	21,723 10 4	.....
Export Duty	41,081 10 6	23,621 4 9	.....	17,460 5 9
Government share of Land Customs and Transit Duties in the Dharampur and Bánsda States.	12,653 8 0	5,653 8 0	.....	7,000 0 0
Fines and Confiscations ...	222 3 1	222 10 1	0 7 0	.....
Miscellaneous	161 0 0	160 4 0	.....	0 12 0
Other items	0 3 0	24 0 2	23 13 2	.....
Total ...	81,278 15 9	78,565 12 6	21,747 14 6	24,461 1 9

The increase in import duty is mainly due to larger importations of cocoanuts, copra, and cocoanut oil consequent on the resumption of business by wholesale traders after the interruption caused by plague in the previous year.

The decrease in export duty is due to famine in the Ghát districts whence the Goa market is supplied with rice.

The decrease of Rs. 7,000 in the Government share of Land Customs and Transit Duties in the Dharampur and Bánsda States is due to the portion of the tribute payable during the year under report having been paid in the preceding year.

Offences.

73. There were in all 246 cases adjudicated under the Land Customs Act during the year under report against 264 in the previous year. Of these, 239 were of carrying goods by unauthorized routes, two of passing goods without application, and 5 of goods not tallying with the applications.

Free Export of Rice.

74. The following table shows the quantity of rice exported free of duty under the concession granted by Government in their Resolution No. 5728 of the 29th June 1895 in the Revenue Department:—

Name of Route.	Quantity of Rice.	Duty foregone.
	Mds. s. t.	Rs. a. p.
Diggi	14,077 39 62	2,639 10 0
Kundal	13,078 14 66	2,452 3 1
Total ...	27,156 14 48	5,091 13 1

The loss of duty to the British Customs amounts to Rs. 5,091-13-1 as against Rs. 3,740-4-5 in 1898-99.

75. Owing to the improvement in the relations between the Southern Mahratta and the Western India Portuguese Railway Companies there was a considerable increase in the traffic at Castle Rock, and 17,880 wagons were handled by the Customs officers at that place as compared with 12,958 in 1898-99. The practice of testing through traffic goods prior to the grant of free import certificates was discontinued under the orders of Government; and free import certificates are now granted on the weights and descriptions given in the railway invoices, and applications, without any check on the part of the Customs Department. With a view to facilitating through traffic by the Western India Portuguese Railway it has been decided, with the consent of the Portuguese Government, to establish a British Customs Post at Mormugoa, and the arrangements are now under discussion.

Free importation of dutiable goods via Káthiáwar Ports and B. B. & C. I. Railway.

76. The question of the free importation of dutiable goods from Káthiáwár Ports by the Bombay Baroda and Central India Railway is at the same stage as it was last year, as nothing has been settled as to the steps to be taken to protect British fiscal interests.

A'BKA'RI.

77. The transactions of the Department under this head, which are connected with the Uran Distilleries only, show a decrease of 37,622 gallons in the quantity of liquor excised and of Rs. 1,14,813 in the revenue derived from it. This decrease is due to the failure of the monsoon, the consequent high prices of food-grains and the inability of the poor to indulge in the use of the liquor to the same extent as usual. The removals to Karáchi again show an increase, which amounted to 1,952 gallons. It seems that Mhowra liquor is gradually gaining favour there.

	Gallons excised.	Duty realized or assessed.
		Rs.
1879-80	4,77,459	10,53,909
1880-81	5,02,859	11,54,289
1881-82	5,96,748	12,57,380
1882-83	7,23,832	13,98,488
1883-84	8,89,135	16,62,117
1884-85	8,92,810	19,65,960
1885-86	10,64,256	23,40,680
1886-87	9,83,447	21,97,644
1887-88	10,77,407	22,95,478
1888-89	8,63,786	20,59,906
1889-90	11,85,761	23,35,893
1890-91	12,70,166	23,71,092
1891-92	13,65,709	26,83,238
1892-93	13,45,107	27,19,867
1893-94	14,31,800	26,71,589
1894-95	14,14,704	29,12,552
1895-96	14,86,8343	31,43,690
1896-97	13,15,338	29,28,602
1897-98	15,56,6 9½	31,31,846
1898-99	15,06,620	34,29,324
1899-1900	14,18,998	32,14,511

Removals classified.

78. The removals during the year may be classed as under :—

	1898-99.	1899-1900.	Increase.	Decrease.
	Gals. Pts.	Gals. Pts.	Gals. Pts.	Gals. Pts.
Country Liquor.				
For Bombay	6,74,219 0	9,04,238 0	.....	11 0
,, Thána and Kolába ...	5,54,865 4	7,85,227 0	.....	91,637 7
,, Ratnágiri and Kánara ...	.....	642 3	641 3	.....
,, Karáchi	47,453 2	49,436 6	1,983 4	.....
,, Janjira State ...	.....	1,207 0	1,207 0	.....
,, Mombásа	.....	99 4	99 4	.....
Total ...	15,06,537 6	14,18,919 2	4,000 3	91,648 7
Spirits of Wine	82 6	79 3	36 7	.....
Grand Total ...	15,06,620 2	14,18,998 5	4,037 2	91,648 7

	1898-99.	1899-1900.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Duty assessed and collected ...	19,06,152 9 2	19,07,291 11 11	839 2 9	.....
Duty assessed but not collected	13,75,976 6 10	13,49,968 5 0	.....	1,25,213 0 11
Do. do. ...	.....	962 1 0	962 1 0	.....
Duty assessed and collected	1,47,877 13 0	1,53,622 0 0	5,044 4 0	.....
Do. do. ...	.....	2,780 8 6	2,780 8 6	.....
Do. do. ...	.....	511 10 2	511 10 2	.....
Total Rs.	34,28,886 10 2	33,12,761 4 7	10,137 10 3	1,25,213 0 11
Duty assessed and collected	438 5 1	760 3 11	321 14 10	.....
Grand Total Rs.	34,29,324 15 4	33,14,511 8 6	10,599 9 3	1,25,213 0 11

Rate of Duty in Bombay.

79. The rate of duty per gallon charged on removals of country liquor was Rs. 3 per gallon of 25° U. P. with a *pro rata* addition up to 10° U. P. The average strength and incidence of duty were 21°·10 U. P. and Rs. 3-2-6, respectively, as compared with 21°·2 and Rs. 3-2-6 in the previous year.

Rates of Duty in Thána and Kolába.

80. The rates of duty on liquor removed to the Thána and Kolába Districts were the same as in the previous year, *viz.* Rs. 1-12-0 and Re. 0-14-0 per gallon of 25° U. P. and 60° U. P., respectively, for Umbargaon, and Rs. 2 and Re. 1 for Dáhánu and Máhim, respectively, Rs. 2-10-0 and Rs. 1-5-0 for Thána, Kalyán, Panvel and Alibág, and Rs. 2-8-0 and Rs. 1-4-0 for the rest of the Thána and Kolába Districts, respectively.

Rate of Duty on removals to Janjira.

81. The rate of duty on removals to Janjira was Rs. 2-10-0 and Rs. 1-5-0 per gallon of 25° U. P. and 60° U. P., respectively.

Rate of Duty on removals to Kánara and Mombássa.

82. The removals to the Kánara District were assessed at Rs. 1-8-0 per gallon of 25° U. P. and those to Mombássa at tariff rates.

Rate of Duty on removals to Karáchi.

83. The rate of duty on exports to Karáchi were the same as in the previous year, viz. Rs. 5 and Rs. 3 per gallon on liquor from 25° U. P. to 28° U. P., respectively.

Financial results of the working of the Distilleries.

84. The financial results of the working of the Uran Distilleries during the year under report and the previous year will be found in Appendix II. From the figures therein given it appears that the revenue, including the distillers' contribution to expenses of establishment, rose from Rs. 21,01,587-12-9 to Rs. 21,08,256-11-0, and the expenditure, from Rs. 37,028-5-10 to Rs. 38,984-10-3

85. The number of stills licensed and worked during the year under report was 51 and 48 against 50 and 47 in the previous year. Number of Stills.

ALLOWANCES AND ASSIGNMENTS.

ALLOWANCES AND ASSIGNMENTS.

86 The expenditure incurred under this head during the year under report amounted to Rs. 13,349-10-5 against Rs. 13,439-10-4 in the previous year. Of this amount, Rs 291-0-9 were paid in accordance with the awards of the Mixed Commission to the proprietors of salt-works in Goa against Rs. 694-1-10 paid in the year previous and Rs. 13,058-9-8 were expended on account of service haks as against Rs. 12,745-8-6 in 1898-99.

LOCAL FUNDS.

LOCAL FUNDS.

87. The surplus balances invested in Government paper on account of the Northern and Southern Groups at the end of the year were— Investment of surplus balances.

Northern Group Ports Fund	...	...	... Rs. 1,01,800
Southern Group Ports Fund	...	...	... „ 1,47,700

It is proposed that a portion of these sums should be utilized in the carrying out of schemes now under consideration.

88. The buoys, beacons, and light-houses were effectually maintained and kept in good order during the year. Buoys, Beacons, and Light-houses.

89. With the addition of a new light at Harnai, the number of coast and harbour lights maintained during the year was 26 against 25 in the previous year.

Kumta.
Vengorla Port.
Jaitapur.
Ratnágiri.
Jaigad.
Anjanwel.
Harnai.

90. During the year under report the light-houses noted in the margin were provided with lightning conductors.

91. The white fixed light at Jaigad was altered on the 15th April 1899 to white occulting—the occulting period being 20 seconds light, and 5 seconds dark.

92. A new lantern burning mineral oil has been fixed to the Koney light at Kárwár in place of the old one burning cocoanut oil.

93. From the figures given in Appendix II, it appears that the total income during the year was Rs. 84,125-2-5 as against Rs. 87,322-13-7 in 1898-99, and the total expenditure Rs. 87,476-10-6 against Rs. 78,906-10-1 in the previous year. The increase in the expenditure is due to fresh investments in Government securities and the purchase of a new buoy and chains to replace one of the Kárwár buoys which had gone adrift.

94. The uninvested balances on the 31st March 1900 are shown below :— Uninvested Balances.

	Northern Group Ports Fund.			Southern Group Ports Fund.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on the 1st April 1899 ...	29,747	15	7	29,540	1	6
Receipts in 1899-1900	33,714	10	7	50,452	8	4
Total ...	63,462	10	2	79,992	9	10
Less—Expenditure incurred in 1899-1900.	33,810	3	4	53,666	7	2
Balance on the 31st March 1900 ...	29,652	6	10	26,326	2	8

95. The other excluded Local Funds in charge of the Department are the Tankária Dhéram Talão, the Cambay and Jambusar Ferry, and the Horse Funds. The transactions of the two former are insignificant. The last-named is in a prosperous condition, the balance at the credit of the fund on the 31st of March 1900 being Rs. 3,630-12-10, exclusive of Rs. 2,800 deposited in Government securities.

NATIVE PASSENGER SHIPS ACT.

96. During the year under report the tindals of two native vessels in the Ratnágiri Range were prosecuted and convicted for carrying excess passengers.

97. Messrs. Shepherd and Company still continue to monopolize the passenger traffic, and no complaints were received of any neglect on their part to conform to the requirements of the law.

98. The system of licensing boats for the conveyance of passengers has worked smoothly, and only in one instance, at Mora, was it found necessary to institute a prosecution. In that case the defaulting tindal was convicted and fined.

CONTRABAND OPIUM.

CONTRABAND OPIUM.

99. There were 49 cases of contraband opium detected by men of the Northern Frontier Preventive Force during the year under report against 56 in the preceding year, and the total quantity of opium seized was 1 maund 2 seers 47½ tolás against 1 maund 5 seers 66$\frac{9}{10}$ tolás. Forty-nine persons were arrested and prosecuted. All were convicted, the percentage of convictions to the number prosecuted being cent per cent, which is very satisfactory. The estimated value of confiscations amounted to Rs. 1,065-9-5 against Rs. 1,704-8-4½ in the previous year. It may be noted that of the 49 cases 45 were detected on the Railway Beat. The largest case seized during the year was one of 24 seers 20 tolás detected by Mr. Smith, Inspector of the Railway Beat, at Assarwa in the Ahmedabad District. Besides these cases, 34 cases of intoxicating drugs and 7 liquor cases were detected during the year under report on the Railway Beat.

PETROLEUM.

PETROLEUM.

100. The quantity of petroleum imported at Castle Rock during the year under report amounted to 13,54,158 gallons against 17,35,734 gallons in the previous year, a decrease of 3,81,576 or 21·9 per cent. against an increase of 2,82,920 gallons in the year 1898-99. It is expected that when the bulk oil arrangements at Mormugoa are complete the importations of the oil *viâ* Mormugoa and Castle Rock will increase considerably.

CONCLUDING REMARKS.

CONCLUDING REMARKS.

101. The maps attached to the report are similar to those used for reports in previous years.

102. Amongst the superior officers of the Salt Department, Mr. J. Hawkins, Inspector, Coast Guard Service, and Mr. Thakordas Narsidas Mehta, Inspector, Mahul Barge, died during the year under report.

ESTABLISHMENT. Northern Frontier.

103. The conduct of the establishment during the year, which has been exceptionally trying, has on the whole been excellent. Owing to the scarcity of water and the want of forage and supplies it was expected that it would be impossible to maintain the Northern Frontier Preventive Line, and as early as September, preparations were made to move it back, a measure which must necessarily have resulted in a loss of efficiency. It was resolved, however, to hold on to the last possible moment; and, in the result, the line has been maintained unbroken, not only throughout the year, but up to the present time. This remarkable success, which those who knew the country best were least disposed to expect, could only be obtained by the hearty co-operation of the Assistant Collector and the Inspectors under his orders. The Assistant Collector, Mr. Close, was indefatigable in moving up and down the line, making the best possible arrangements for the distribution of the limited supplies of bad water, and encouraging the men. The Inspectors, without a single exception, while enduring hardships which may, without exaggeration, be compared with those of a town in the last stage of siege, showed a cheerful willingness which is worthy of all praise. When all did so well it may be invidious to distinguish between them, but I think all will agree that Mr. Belcham and Mr. Caldecott, being stationed in the worst part of the line, and being responsible for the work of younger Inspectors in charge of adjoining beats as well as their own, are deserving of special mention. Many of the Inspectors have been employed on

famine work, in addition to their own duties, and have rendered valuable service. One of them, Mr. Biscoe, is now serving in South Africa with Lumsden's Horse.

Khárághoda.

104. Mr. H. G. Bulkley has done another year's excellent service as Assistant Collector at Khárághoda. It is principally due to his exertions that the local water supply has been made to suffice, and the heavy expense of bringing in water by rail has been avoided, and that the storage was successfully completed in a year of unexampled difficulty. He was well supported by Khán Bahádur Ghulam Mustáfa, Inspector of the Pritchard Salt Works, upon whom the title of Khán Bahádur has been conferred in recognition of his long and faithful service, by Mr. Lorimer, Superintendent of the Main Stores, and by Mr. Howard, the Assistant Superintendent.

Surat Range.

105. In the Surat Range Mr. H. M. Judge has had a difficult task in coping with the smuggling of salt from the salt deposits which were suddenly left exposed at a time when they are usually quite safe, and establishments are at their weakest; and if it were not for his promptitude and energy, the loss of revenue would have been far greater than it actually was. Credit is also due to him for the speedy repression of the robberies of cargoes in the Gulf of Cambay, which threatened to develope into organized piracy. In this Range Mr. Stanyon has done well as Senior Inspector on the Daman Frontier, and the Coast Guard Inspectors, Messrs. Wadham, Gustadji, and Cursetji have rendered good service. Ráo Sáheb Harischandra Gopalji, Sarkárkun of Dharásna, continues to be one of the most efficient Sarkárkuns in the Department.

Goa Frontier.

106. There has been a continuous improvement in the arrangements on the Goa Frontier under Mr. C. A. Pogson, who has now been in charge of this Range for more than seven years. Mr. C. J. H. Pain, as Customs Manager at Castle Rock, has shown himself to be fully qualified for the charge of a large and important office; and Messrs. Devlin, Jukes, and Patton, the Inspectors in charge of three of the most difficult beats on the Frontier, have been very successful in bringing their men into a good state of discipline, and repressing smuggling.

Southern Division.

107. I have as usual received much assistance from the Deputy Collector, Mr. T. M. Cotgrave, whose sound judgment and intimate acquaintance with all branches of the work of the Department make him a most valuable officer. Of the Assistant Collectors, Mr. C. R. Macnamara in the Thána Range has become a very efficient officer, being energetic, and at the same time careful and painstaking. Both he and Mr. Lake in the Uran Range have done good service in successfully exploring and making available sources of water supply for the salt-works, a matter which for some time occasioned much anxiety. Mr. Threlfall, the Coast Guard Inspector of the Harbour Beat, has exerted himself in the repression of gang smuggling in the Pen Táluka. Messrs. Hutchinson, Ardesir Edalji, and Sinclair have done good work as Preventive Officers at important stations. Among the Sarkárkuns, Messrs. Sitaram Mahipat, Vinayekrao Madhavrao Moray, Govind Vithal Kelkar, Ramchandra Yeshvant Phanse, and Jairam Raghunath Kharkar have done well in heavy and responsible charges.

Uran Distilleries.

108. The Uran Distilleries were, as usual, well managed by Mr. E. M. Carrel, the Supervisor, whose good work in this responsible position I have frequently had the pleasure of bringing to notice.

Coast Guard Service.

109. Mr. W. H. McCann, who has for so many years held the appointment of Assistant Collector in charge of the Coast Guard Service, is now approaching the end of his service, but the light-houses on the coast, and the fleet of the Salt Department, will for many years to come bear witness to the thoroughness of his work. His good services in connection with the salvage of the "Pelican" have been noticed elsewhere in this report.

110. In accordance with the desire expressed by Government in their Resolution on the report for 1898-99, I have still further reduced the bulk of the report by restricting the letter-press to the most important facts, and rejecting the most voluminous of the appendices. I would submit, however, that it is a matter for consideration whether there is now any necessity for an annual report of this kind. The details of the working of a highly specialised Depart-

ment are of little interest to the public, and hardly to be comprehended by anyone who has not a personal knowledge of the working of the Department. All that is of real importance, whether in the way of the working of the system, or of changes in the existing system and the results, comes before Government in one way and another during the course of the year. If the compilation published by the Government of India under the title "The Systems and Practice of Salt Administration in India" were thoroughly revised and brought up to date every five years, and if further the preface to the elaborate statistics prepared yearly by the Director General of Statistics were enlarged and improved, I believe that these two publications would serve every useful purpose, and the Annual Report of the Bombay Salt Department might be discontinued with advantage.

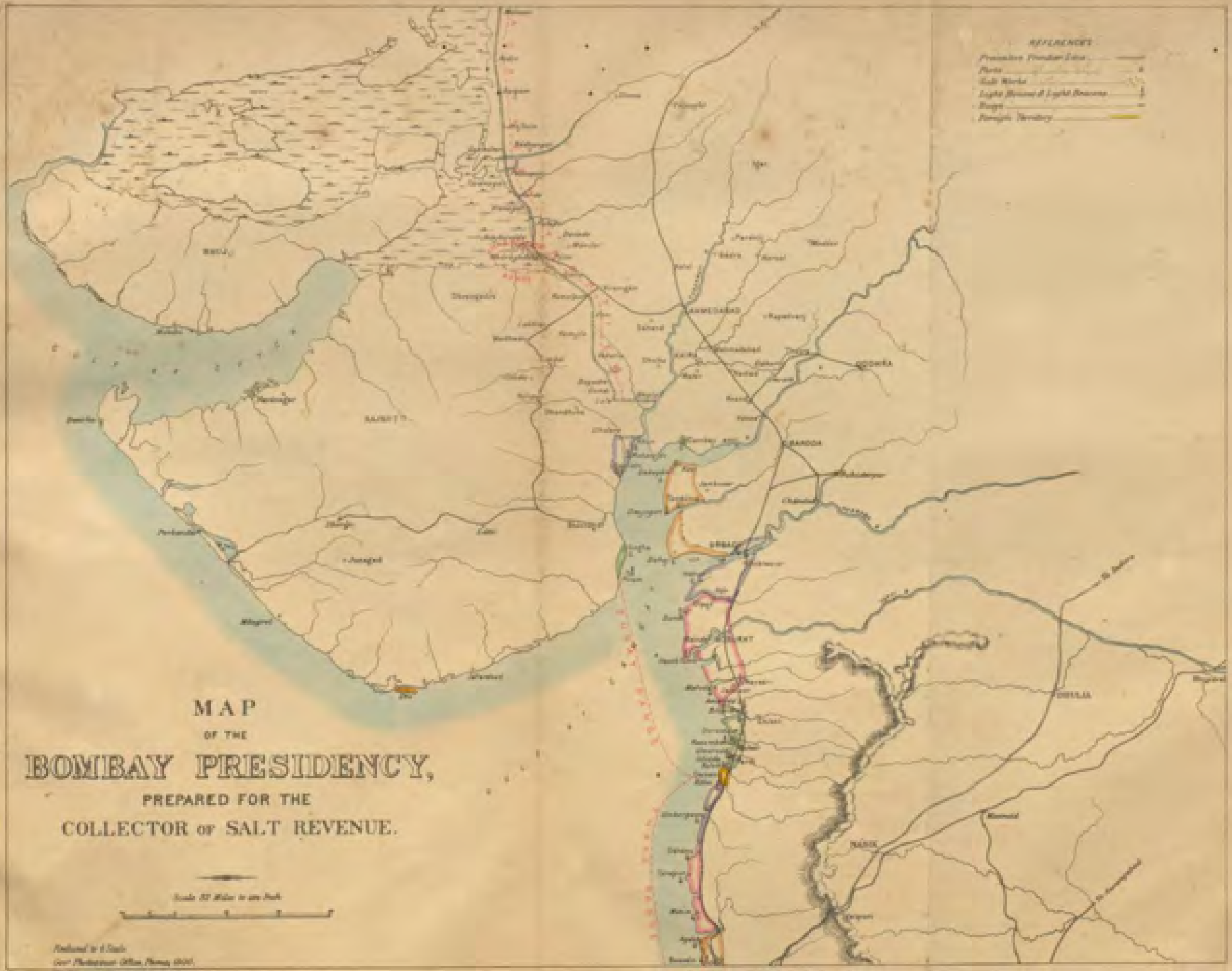
I have the honour to be,

Sir,

Your most obedient servant,

J. L. JENKINS,

Collector of Salt Revenue.



NORTHERN PORTION.

SOUTHERN PORTION.

MAP

OF THE

BOMBAY PRESIDENCY,

PREPARED FOR THE

COLLECTOR OF SALT REVENUE.

Scale 32 Miles to the Inch

REFERENCES

Preventive Frontier Line

Ports

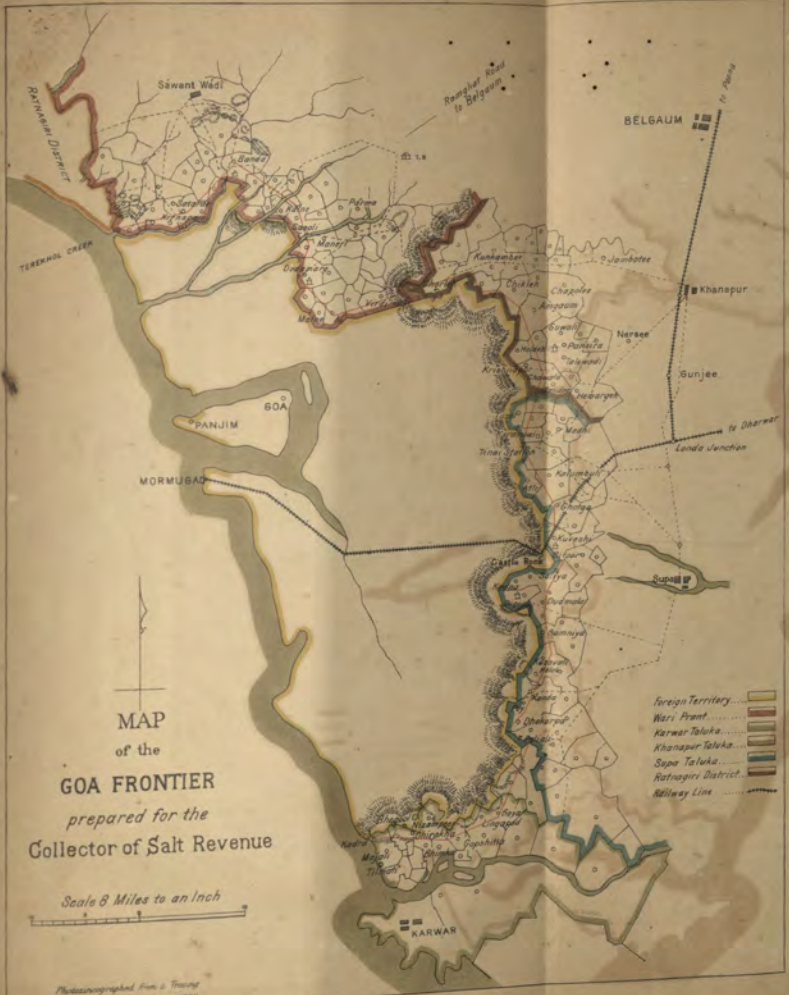
Salt Works

Light Houses & Light Boats

Ranges

Foreign Territory

Reduced to 4 Inch
Govt. Photozincot. Office, Poona, 1888.



Photozincographed from a Tracing
Govt Photozinco Office Poona. 1900.

MAP
of the
DAMAN FRONTIER
prepared for the
Collector of Salt Revenue

Scale 1 mile to an inch

Photozincographed from a Tracing
Govt Photozinco Office, Poona, 1906

Statement No. I, showing the Sanctioned Strength of Establishment of the Salt Department according to Grades for the year 1899-1900.

	Rs. 1,800.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 140.	Rs. 125.	Rs. 100.	Rs. 76 to 99.	Rs. 51 to 75.	Rs. 26 to 50.	Rs. 11 to 25.	Rs. 10 and below.	Total.	Remarks.
Collector	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Deputy Collector	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Assistant Collectors.. ...	...	...	3	2	3	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	11	
Coast Guard Inspectors ...	...	...	...	...	...	...	...	...	...	1	2	1	2	...	1	2	...	6	...	...	...	15	
Supervisor and Assistant Supervisor, Uran Distilleries ...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	2	
Superintendent of Salt Depôt ...	...	...	...	...	...	...	...	1	..	...	1	...	1	...	...	1	...	...	...	...	...	4	
Sar-Kárkuns, Special Officer and Customs Manager ...	...	...	...	...	...	...	...	...	...	2	2	1	4	...	3	4	4	12	3	...	...	35	
Dárogas and Preventive Officers .	...	...	...	...	...	...	...	...	...	...	...	2	2	...	3	7	1	2	...	...	...	17	
Inspectors	...	...	...	...	...	2	...	4	...	2	5	2	5	...	...	2	1	7	1	...	...	31	
English Clerks and Accountants...	...	...	...	...	...	...	...	1	...	...	...	...	2	1	...	3	2	6	63	38*	...	116	* Includes one compounder on Rs. 15.
Kárkuns	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	3	219	420	...	643	
Resaldárs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	...	...	3	
Mounted Force	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100	...	...	100	
Petty Officers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	431	12	446	
Sepoys	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,496	4,496	
Khalásis, Watermen, Pressmen and Menials	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	77	354	435	
Total ...	1	1	3	2	4	2	2	7	1	5	10	6	16	1	7	21	8	36	395	966	4,862	6,356	

J. L. JENKINS,
Collector of Salt Revenue.

Statement No. II, showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1899-1900, contrasted with those of the year 1898-99.

RECEIPTS.

Items.	1899-1900.	1898-99.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Customs Duty on Salt—				
Import Duty by Sea	22,075 0 8	19,622 8 4	2,452 8 4	.....
Do. by Land	5,50,705 4 9	6,49,972 6 6	.....	99,267 1 9
Proceeds of Sale of Government Salt—				
Bardgara Salt	3,15,296 4 0	3,23,437 9 10	.....	8,141 5 10
Proprietary right of Government in Salt Works—				
Ground-rent at Maundagé rate ...	97,272 10 0	1,00,224 1 5	.....	2,951 7 5
Ground-rent (Khárághoda and Bulsar Salt) ...	59,951 14 1	64,213 8 5	.....	4,261 10 4
Do. (Konkan Salt Works credited to Land Revenue) ...	370 12 0	324 3 10	46 8 2	.....
Farms of Government Salt Works—				
Other Salt (cost price on salt supplied to fish-curers)	56,609 13 4	59,225 12 0	.....	2,615 14 8
Excise Duty on Government Salt ...	22,635 2 0	16,136 0 7	6,499 1 5	.....
Do. on permits issued ...	2,04,59,362 12 0	2,18,65,456 14 0	.....	14,06,094 2 0
Do. at nominal rates ...	7,773 12 0	10,929 1 0	.....	3,155 5 0
Single and double duty (on excesses discovered on examination and by weighment at place of Import) ...	4,713 11 0	6,720 2 0	.....	2,006 7 0
Total, Imperial ...	2,15,96,766 15 10	2,31,16,262 3 11	8,998 1 11	15,28,493 6 0
PROVINCIAL.				
Fines and forfeitures	3,711 2 5	7,083 9 3	.....	3,372 6 10
Miscellaneous—				
Extra work fees	8,846 4 3	.....	8,846 4 3	.....
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0	.....	.....
Cost of Establishment recovered from Salt-farmers	3,115 10 4	2,623 2 10	492 7 6	.....
Recovery of Salt Agents' bagging and sewing charges	23,622 6 6	12,346 4 9	11,276 1 9	.....
Recovery of clothing charges ...	12,504 7 0	12,498 6 3	6 0 9	.....
Other Items	3,481 3 2	4,789 5 7	.....	1,358 2 5
Sale-proceeds of farms, &c. (credited to XXIII. Stationery and Printing) .	193 8 2	257 14 1	.....	64 5 11
Total, Provincial ...	65,424 9 10	49,598 10 9	20,620 14 3	4,794 15 2
Grand Total, Salt Revenue ...	2,16,62,191 9 8	2,31,65,860 14 8	29,619 0 2	15,33,288 5 2
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. Sea Customs, Imports	76,282 3 5	76,188 3 11	93 15 6	.....
Do. Exports	16,962 12 8	16,867 4 2	95 8 6	.....
Recovery on account of Customs Establishment at private wharves	77 4 6	77 4 6	.....	.....
Carried over ...	93,322 4 7	93,132 12 7	189 8 0	.....

RECEIPTS—*continued.*

	Items.	1899-1900.	1898-99.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Brought forward ...	93,322 4 7	93,132 12 7	189 8 0	.....
	CUSTOMS REVENUE—*continued.*				
	IMPERIAL—*continued.*				
Land Customs.	Land Customs, Import Duty ...	48,884 1 6	27,160 7 2	21,723 10 4	.....
	Do. Export Duty ...	23,621 4 9	41,081 10 6	.....	17,460 5 9
	Government share of Land Customs and transit Duties levied in the foreign territories of Bánsda and Dharampur ...	5,653 8 0	12,653 8 0	.....	7,000 0 0
	Fees, Fines and Forfeitures ...	222 10 1	222 3 1	0 7 0	.....
	Miscellaneous Fees for copies of documents	160 4 0	161 0 0	.....	0 12 0
	Other Items	24 0 2	0 3 0	23 13 2	.....
	Total, Imperial ...	1,71,888 1 1	1,74,411 12 4	21,937 6 6	24,461 1 9
	PROVINCIAL.				
Sea Customs.	Warehouse and Wharf-rents ...	879 5 6	809 7 2	69 14 4	.....
	Miscellaneous—				
	Fees for registration of cargo boats	4,489 0 0	3,982 6 0	506 10 0	.....
	Fees for amendment and duplicate copies of documents ...	2,821 7 0	2,612 12 9	208 10 3	.....
	Fees, Fines and Forfeitures ...	2,884 5 0	1,795 11 10	1,088 9 2	.....
	Sale of old stores	3 10 9	7 7 4	.....	3 12 7
	Other Items	52 4 9	37 8 6	14 12 3	.....
	Total, Provincial ...	11,130 1 0	9,245 5 7	1,888 8 0	3 12 7
	Grand Total, Customs Revenue ...	1,83,018 2 1	1,83,657 1 11	23,825 14 6	24,464 14 4
	ABKÁRI REVENUE.				
	IMPERIAL AND PROVINCIAL.				
	Still-head Duty on Spirits manufactured at Uran	20,63,686 2 6	20,54,248 10 3	9,437 8 3	.....
	Establishment Contribution—				
	Payment by proprietors of Uran Distilleries on account of Supervising Establishment ...	44,350 3 5	47,086 15 6	.....	2,736 12 1
	Miscellaneous other items	220 5 1	252 3 0	.....	31 13 11
	Total, A'bkári Revenue ...	21,08,256 11 0	21,01,587 12 9	9,437 8 3	2,768 10 0
	Imperial Share, three-fourths ...	15,81,192 8 3	15,76,190 13 7	.....	.....
	Provincial Share, one-fourth	5,27,064 2 9	5,25,396 15 2	.....	.....
	Total, Imperial & Provincial Revenue.	2,39,53,466 6 9	2,54,51,105 13 4	62,882 6 11	15,60,521 13 6
	LOCAL FUND REVENUE.				
	PORT FUND.				
	Northern Group	33,672 10 1	33,009 2 1	663 8 0	.....
	Southern Group	50,452 8 4	54,313 11 6	.....	3,861 3 2
	Total, Port Fund ...	84,125 2 5	87,322 13 7	663 8 0	3,861 3 2
	Tankária Dharam Talão Fund ...	65 8 0	31 12 0	33 12 0	.....
	Cambay and Jambusar Ferry Fund ...	42 0 6	55 2 0	.....	13 1 6
	Total, Local Fund Revenue ...	84,232 10 11	87,409 11 7	697 4 0	3,874 4 8
	GRAND TOTAL OF RECEIPTS FROM ALL SOURCES	2,40,37,699 1 8	2,55,38,515 8 11	63,579 10 11	15,64,396 2 2

EXPENDITURE.

Items.	1899-1900.	1898-99.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT, IMPERIAL.				
Superior Supervising Establishment—				
Pay, including Exchange Compensation	1,26,230 11 8	1,17,367 7 11	8,863 3 9	.....
Travelling Allowance	14,655 6 8	14,433 3 5	222 3 3	.....
Tentage	2,164 0 8	2,253 1 10	.....	89 1 2
Subordinate Establishment—				
Pay, including Exchange Compensation Allowance	9,56,413 6 4	9,52,303 7 9	4,109 14 7	.....
Travelling Allowance	36,371 11 11	31,949 2 0	4,422 9 11	.....
House Rent Allowance	250 0 0	.....	250 0 0	.....
Horse Allowances	9,148 9 0	7,543 15 0	1,604 10 0	.....
Grain Compensation	39,691 7 1	29 11 0	39,661 12 1	.....
Contingencies—				
Epidemic charges	6 8 0	276 3 2	.....	269 11 2
Service Stamps and bearing Postage...	8,919 3 6	8,512 10 6	406 9 0	.....
Telegram charges	431 15 0	323 1 0	108 14 0	.....
Repairs to Boundary Marks	1 12 0	.....	1 12 0	.....
Law charges	.....	51 8 0	.....	51 8 0
Purchase of Books	92 8 0	78 2 0	14 6 0	.....
Do. of Land and compensation for land	1,076 4 0	814 7 8	261 12 4	.....
Purchase of New Boats	310 0 0	12,831 2 9	.....	12,521 2 9
Rents	7,028 10 0	7,253 8 9	.....	224 14 9
Rates and Taxes	702 2 3	691 6 6	10 11 9	.....
Prizes for best Salt manufactured at Khárághoda	600 0 0	600 0 0	.....	.....
Survey charges	.....	21 7 11	.....	21 7 11
Boat, Stores and Repairs	35,633 9 2	21,137 13 9	14,495 11 5	.....
Rewards in Salt and Customs cases ...	7,331 11 7	6,806 15 2	524 12 5	.....
Petty Construction	37,356 7 8	55,015 11 4	.....	17,659 3 8
Peons' clothing (Táluka Offices) ...	57,884 12 2	29,107 8 0	28,777 9 2	.....
Arms and Accoutrements	410 6 3	204 6 0	206 0 3	.....
Boat allowance	14,517 13 4	14,506 6 11	11 6 5	.....
Extra Work Fees	7,568 0 6	.....	7,568 0 6	.....
Salt Purchase and Freight on account of Barágara Salt	3,56,802 12 11	3,10,859 0 11	45,943 12 0	.....
Salt Purchase for removal of Salt to fish-curing yards	9,958 2 9	5,609 2 6	4,349 0 3	.....
Khárághoda Dispensary charges ...	893 8 3	252 6 10	141 1 5	.....
Commission on sale of Barágara Salt	12,622 15 6	13,412 4 7	.....	789 5 1
Salt Agents' bagging and sewing charges	14,645 5 0	12,612 3 9	2,333 1 3	.....
Scales and Weights	1,851 14 9	1,817 7 5	34 7 4	.....
Repairs to Tents	16 14 0	20 4 3	.....	3 6 3
Supply of Medicines	161 12 2	205 9 2	.....	43 13 0
Carriage of Tents and Records ...	(c) 2,483 6 3	2,452 0 5	.....	18 10 2
Supply of Water	4,671 15 4	818 5 0	3,853 10 4	.....
Peons' Uniforms and Belts (Huzúr Offices)	(c) 494 8 4	107 6 0	387 2 4	.....
Petty Repairs	(c) 10,090 11 3	10,135 6 11	.....	224 11 8
Petty Supply	(c) 3,890 6 3	3,978 14 8	.....	88 8 5
Purchase of carpets	(c) 551 9 3	727 9 0	.....	175 15 9
Purchase of furniture	(c) 1,482 6 5	1,955 14 9	.....	473 8 4
Repairs of furniture	(b) 242 13 0	672 14 9	.....	430 1 9
Parcel charges	(c) 259 6 11	81 5 9	178 1 2	.....
Remittance of Treasure	(c) 329 12 9	368 8 6	.....	38 11 9
Carried over ...	17,85,697 5 10	16,50,079 0 6	1,68,742 2 11	33,123 13 7

EXPENDITURE—*continued.*

Items.	1899-1900.	1898-99.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought over ...	17,85,697 5 10	16,50,079 0 6	1,68,742 2 11	33,123 13 7
SALT, IMPERIAL—*continued.*				
Contingencies—continued,				
Conveyance of confiscated Salt, &c. ...	(*c*) 115 15 3	79 7 9	36 7 6	.....
Monsoon Weather Fences	(*c*) 7,022 7 6	5,927 15 8	1,094 7 10	.....
Gun Kharach Allowance	(*c*) 760 0 0	760 0 0	.....	.....
Destruction of Salt	(*c*) 109 0 0	7 15 9	101 0 3	.....
Miscellaneous	(*c*) 827 3 7	164 2 9	163 0 10	.....
Total, Salt ...	17,94,032 0 2	16,57,018 10 5	1,70,137 3 4	33,123 13 7
Rs. a. p.				
Deduct—Amount not subject to division 4,16,339 5 5				
Net Amount ...13,77,692 10 9				
Deduct—One-tenth debitable to Customs 1,37,769 4 3				
Net nine-tenths debitable to Salt ...12,39,923 6 6				
Stationery and Printing	8,475 14 8	9,242 9 6	.....	766 10 10
REFUNDS AND DRAWBACKS, IMPERIAL,				
Excise Duty on Salt, &c., refunded ...	79,190 2 4	83,202 13 1	.....	4,012 10 9
Customs Duty, &c., refunded... ...	904 0 8	772 3 8	131 13 0	.....
Total, Refunds and Drawbacks ...	80,094 3 0	83,975 0 9	131 13 0	4,012 10 9
EXCISE ABKARI, IMPERIAL AND PROVINCIAL.				
SUBORDINATE ESTABLISHMENT—				
Pay, including Exchange Compensation	23,037 11 3	22,750 15 10	286 11 5	.....
Grain Compensation	626 1 5	0 13 5	625 4 0	.....
Travelling Allowance	33 2 0	61 11 0	.....	28 9 0
Petty Supply Allowance	120 0 0	120 0 0	.....	.....
Clothing to Peons	1,209 12 0	437 4 0	772 8 0	.....
Hutting Money	430 14 2	432 1 5	.....	1 3 3
Service Stamps and bearing Postage...	89 0 0	89 0 0	.....	.....
Petty Construction	800 0 0	.....	800 0 0	.....
Petty Repairs	8 4 0	6 1 6	2 2 6	.....
Municipal Taxes	13 0 0	13 0 0	.....	.....
Rents	78 0 0	110 9 10	.....	32 9 10
Dead Stock Articles	54 0 0	68 8 0	.....	14 8 0
Rewards	.....	50 0 0	.....	50 0 0
Miscellaneous	.....	.....	.....	.....
Carried over ...	26,499 12 10	24,140 1 0	2,486 9 11	126 14 1

EXPENDITURE—*concluded.*

Items.	1899-1900.	1898-99.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	26,499 12 10	24,140 1 0	2,486 9 11	126 14 1
EXCISE A'BKA'RI, IMPERIAL AND PROVINCIAL—*continued.*				
REFUNDS AND DRAWBACKS.				
Excise Establishment Contribution (A'bkári)...	12,484 13 5	12,888 4 10	.....	403 7 5
Total, Excise ...	38,984 10 3	37,028 5 10	2,486 9 11	530 5 6
Imperial Share, three-fourths ...	29,238 7 8	27,771 4 5	.....	.....
Provincial Share, one-fourth ...	9,746 2 7	9,257 1 5	.....	.....
ASSIGNMENTS AND COMPENSATION, IMPERIAL.				
Salt compensations to Proprietors of Salt Pans in Portuguese India ...	291 0 9	694 1 10	.....	403 1 1
PROVINCIAL.				
Miscellaneous Compensations, Service Haks	13,058 9 8	12,745 8 6	313 1 2	.....
Total, Assignments and Compensation.	13,349 10 5	13,439 10 4	313 1 2	403 1 1
EXCLUDED LOCAL FUNDS.				
PORT FUNDS.				
Northern Group.				
Contribution towards the cost of Coast Guard Establishments ...	5,000 0 0	5,000 0 0	.....	.....
Other Charges	28,810 3 4	17,270 5 4	11,539 14 0	.....
Southern Group.				
Contribution towards cost of Coast Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	48,666 7 2	51,636 4 9	.....	2,969 13 7
Total, Port Fund ...	87,476 10 6	78,906 10 1	11,539 14 0	2,969 13 7
Tankária Dharam Taláo Fund ...	38 1 0	60 0 0	.....	21 15 0
Total, Excluded Local Funds ...	87,514 11 6	78,966 10 1	11,539 14 0	2,991 12 7
TOTAL, EXPENDITURE ON ALL ACCOUNTS ...	20,22,451 2 0	18,79,670 14 11	1,84,608 9 5	41,828 6 4

J. L. JENKINS,
Collector of Salt Revenue.

STATEMENT No. III.

STATEMENT

Statement of the Produce and Sales of Salt manufactured

Divisions.	Talukas.	Number of Sanas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over estimate of lots disposed of.	Produce. Total according to revised estimates.	Total of Balance and Produce.
				Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
	Ahm-dabad Collectorate.							
Gujarat Division.	Khárághoda	2	2	3,072,637 21 0	3,813,551 0 0	74,025 11 0	3,887,576 11 0	6,960,213 32 0
	Ahmedabad	...	...	58,713 0 0	66,149 0 0	274 0 0	66,423 0 0	125,136 0 0
	Total ...	2	2	3,131,350 21 0	3,879,700 0 0	74,299 11 0	3,953,999 11 0	7,085,349 32 0
	Surat Collectorate.							
	Dharsena	1	1	196,342 0 0	318,236 0 0	20,778 0 0	339,014 0 0	535,356 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon	1	1	1,148 0 0	10,942 0 0	.....	10,942 0 0	12,090 0 0
	Bassein	7	28	76,111 16 60	1,377,308 30 0	50,797 1 20	1,428,195 31 20	1,504,307 8 0
	Ghodbandar	9	46	186,966 20 0	1,057,228 30 0	32,022 0 0	1,089,245 30 0	1,226,212 10 0
	Trombay	4	24	63,901 20 0	768,923 0 0	20,410 10 0	789,333 10 0	853,234 30 0
	Island of Bombay ...	...	...	.....	.....	.....	.....	.....
	Mátunga	6	25	48,328 30 0	941,333 20 0	25,118 0 0	966,451 20 0	1,014,776 10 0
	Kolába Collectorate.							
	Panvel	6	19	48,093 20 0	459,796 20 0	5,542 3 0	465,338 23 0	513,432 3 0
	Uran	11	33	163,763 0 0	1,735,643 10 0	42,902 26 0	1,778,546 6 0	1,942,309 6 0
	Sankap (Pen)	5	31	16,422 10 0	338,600 20 0	16,728 18 0	355,328 38 0	371,751 8 0
	Karanja	4	22	67,582 32 0	400,971 20 0	6,175 0 0	407,146 20 0	474,729 12 0
	Ratnágirí Collectorate.							
	Shirodá	1	37	9,053 20 0	62,123 0 0	293 20 0	62,416 20 0	71,470 0 0
	Kánara Collectorate.							
	Ankola	1	131	112,245 0 0	1,398 0 0	1,192 20 0	2,590 20 0	114,835 20 0
	Total ...	55	441	743,611 8 60	7,154,383 30 0	201,181 28 20	7,355,535 18 20	8,099,146 27 0
	Grand Total ...	58	444	4,071,303 29 60	11,352,289 30 0	296,258 39 20	11,648,548 29 20	15 52 19 0

No. III.

in the Bombay Presidency for the year ending 1899-1900.

Sales.				Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of Full Duty.	On payment of Nominal Duty.	Free of Duty.	Total.					
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
1,835,974 0	.....	1,031 20	1,837,005 20	47,23,432 8 0	202,747 39 0	2,039,753 19 0	4,870,469 13 0	
69,155 0	.....	.....	69,155 0	1,72,287 8 0	162 0 0	69,317 0 0	55,819 0 0	
1,955,129 0	.....	1,031 20	1,956,160 20	48,96,220 0 0	202,909 39 0	2,159,070 19 0	4,926,279 13 0	
287,558 0	.....	.....	287,558 0	7,18,950 0 0	7,510 0 0	295,368 0 0	239,988 0 0	
5,518 0	.....	.....	5,518 0	13,795 0 0	1,163 0 0	6,681 0 0	5,400 0 0	
1,376,270 10	.....	164 0	1,376,434 10	31,96,095 4 0	67,450 0 0	1,443,884 10 0	60,422 38 0	
1,051,651 10	.....	.....	1,051,651 10	23,76,624 14 0	89,550 0 0	1,141,201 10 0	85,011 0 0	
688,971 0	86,832 0	.....	775,803 0	15,57,027 12 0	40,528 1 20	816,331 1 20	36,903 28 60	
.....	.....	.....	.....	.....	.....	.....	.....	
835,101 30	25,344 0	.....	910,445 30	23,79,178 10 0	27,965 0 0	938,410 30 0	76,364 20 0	
423,722 30	19,656 0	.....	443,378 30	10,72,071 2 0	37,988 10 0	481,367 0 0	32,065 3 0	
1,402,975 10	216,866 0	46,666 0	1,666,507 10	33,62,884 4 0	159,579 16 0	1,856,086 26 0	86,222 20 0	
262,910 30	27,956 0	.....	290,866 30	6,69,469 5 0	37,387 0 0	328,253 30 0	43,497 18 0	
69,356 0	125,216 0	8,300 0	202,872 0	1,82,972 13 0	33,795 7 0	236,667 7 0	238,062 5 0	
61,041 0	.....	.....	61,041 0	1,52,602 8 0	5,527 0 0	66,568 0	4,902 0 0	
75,698 0	.....	9,990 0	85,688 0	1,89,245 0 0	24,976 20 0	110,068 20 0	4,172 0 0	Out of 131 salt-works, 32 only were worked during 1899-1900.
6,303,216 0	531,870 0	65,120 0	6,900,206 0	1,45,51,966 8 0	525,908 14 20	7,426,114 14 20	678,032 12 60	
8,545,903 0	531,870 0	65,151 20	9,143,921 20	2,04,67,186 8 0	736,628 13 20	9,880,552 33 20	5,589,299 25 60	

J. L. JENKINS,
Collector of Salt Revenue.

Statement No. IV, showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1899-1900.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and packing salt.	United Kingdom.	Bombay ...	Square rigged vessel.	4,841 28 20	10,854 4 3								
Do. ...	Belgium ...	Do. ...	Do. ...	2 36 60	7 4 9								
Do. ...	Holland ...	Do. ...	Do. ...	28 12 47	70 12 7								
Do. ...	Bremen ...	Do. ...	Do. ...	3 6 33	7 14 5								
Common salt ...	Mauritius ...	Do. ...	Do. ...	1 32 67	4 8 10								
Table and packing salt.	Victoria ...	Do. ...	Do. ...	6 5 0	15 5 0								
Do. ...	Turkey in Europe.	Do. ...	Do. ...	1 8 47	3 0 7								
Do. ...	Batoum ...	Do. ...	Do. ...	0 12 33	1 3 5								
Do. ...	Ceylon ...	Do. ...	Do. ...	0 4 67	0 4 10								
A	Passengers' Baggage.	Do. ...	.....	0 17 0	1 1 0								
A	Not manufactured salt.	Do. ...	.....	1 9 33	3 1 5								
A	Unclaimed salt.	Do. ...	.....	0 3 0	0 3 0								
Sinda salt ...	Persia ...	Do. ...	Country craft.	3,000 11 0	9,750 11 0								
Black salt (sanchal.)	Káthiáwár...	Do. ...	Do. ...	540 37 53	1,352 5 8								
Goa salt ...	Diu... ...	Do. ...	Do. ...	0 1 0	0 1 0								
Do. ...	Goa Territory	Bombay Presidency, Kánara District.	Do. ...	1 6 73	2 14 11								
			Total ...	8,830 0 53	22,075 0 8							8,830 0 53	22,075 0 8
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gógo ...	Ahmedabad District.	Bhavnagar-Gogha Road.	Cart and donkeys.	17 35 0	44 11 0		
Goa salt ...	.....	.....	.....	.....	.....	Digi ...	Bombay Presidency.	Goa Frontier ...	Head and bullock loads.	2,009 26 40	5,024 2 6		
.....	.....	.....	.....	.....	.....	Banda ...	Do. ...	Do. ...	Do. ...	16,099 23 60	40,248 15 9		
.....	.....	.....	.....	.....	.....	Kelghat ...	Do. ...	Do. ...	Do. ...	1,608 18 40	4,021 2 6		
.....	.....	.....	.....	.....	.....	Kárwár ...	Do. ...	Do. ...	Do. ...	3,527 35 40	8,819 11 6		
.....	.....	.....	.....	.....	.....	Castle Rock	Do. ...	Do. ...	Rail and bullock loads.	161,797 1 0	4,02,546 9 6		
.....	.....	.....	.....	.....	.....	Do. ...	Mysore ...	Do. ...	Do. ...	15,281 24 40			
			Total ...	8,830 0 53	22,075 0 8				Total ...	220,282 4 60	5,50,705 4 9	220,282 4 60	5,50,705 4 9
									Grand Total ...	220,282 4 60	5,50,705 4 9	229,112 5 53	5,72,780 5 5

A Description is not available.

J. L. JENKINS,
Collector of Salt Revenue.

Statement No. V, showing the quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1898-99 and 1899-1900.

Description of Salt.	1898-99.		1899-1900.		Increase in 1899-1900.		Decrease in 1899-1900.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Barágra Salt	1,937,951 20 0	48,19,610 0 0	1,956,160 20 0	48,96,320 0 0	18,209 0 0	76,710 0 0	.....	.....
Sea Salt	7,645,784 17 6	1,77,06,751 6 1	7,408,047 12 53	1,61,21,524 12 8	.....	.....	237,737 4 33	15,85,226 9 5
Natural Salt	.....	.....	.....	.....	.....	.....	.....	.....
Sinda Salt	2,370 5 0	5,925 5 0	3,900 11 0	9,750 11 0	1,530 6 0	3,825 6 0	.....	.....
Table Salt	3,579 30 60	8,949 6 9	4,387 24 7	10,969 0 1	807 33 27	2,019 9 4	.....	.....
Bhávnagar Black Salt (Sanchal)	1,397 36 0	4,744 12 0	540 37 53	1,352 5 8	.....	.....	1,356 38 27	3,392 6 4
Total ...	9,591,583 28 66	2,25,45,980 13 10	9,373,036 25 33	2,10,39,916 13 5	20,546 39 27	82,554 15 4	239,094 2 60	15,88,618-15 9

J. L. JENKINS,
Collector of Salt Revenue.

Statement No. VI showing Values of Imports and Exports and Collections realized

Division.	Tálaks.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	Dholera	Whittle Bandar	1	10,13,923 0 0	3,82,085 0 0	5,691 2 6	.....
	Gogo	Gogo	1	2,55,346 0 0	1,45,767 0 0	69 0 7	.....
	Cambay	Cambay	1	.....	.....	.....	.....
	Jambusar	Tankária Debgám	2	4,94,660 0 0	1,08,644 0 0	101 3 10	.....
	Broach	Broach, Dehej	2	27,84,418 0 0	11,42,019 0 0	29,219 11 6	9 9 0
	Surat	Surat, Bhagva Navsári Malvad.	4	14,90,114 0 0	9,89,947 0 0	4,445 5 11	.0 13 0
	Bulsár	Bulsár, Billimora, Kolak, Umarsadi.	4	5,33,990 0 0	6,54,880 0 0	13,304 8 7	1,121 0 1
	Daman	Kalai	1	4,705 0 0	24,320 0 0	.....	.....
		Total, Northern Division ...	16	65,66,556 0 0	34,47,152 0 0	52,831 0 11	1,131 6 1
Southern Division.	Umbargaon ...	Umbargaon, Maroli, Golvad ...	3	2,09,465 0 0	1,59,221 0 0	377 10 3	23 15 2
	Tárápur	Tárápur, Dáhánu, Navápur, Satpadi, Máhim, Kelva, Dativrey.	7	8,82,354 0 0	9,75,406 0 0	389 6 0	2 10 0
	Bassein	Bassein, Agáshi, Naughar ...	3	5,84,778 0 0	16,59,905 0 0	19 6 10	.....
	Ghodbandar ...	Rávi, Után, Manori, Bándra, Vesava.	5	2,90,363 0 0	5,62,458 0 0	0 7 6	.....
	Trombay	Bhiwndi, Thána, Kalyán, Bhándup, Máhul, Trombay.	6	45,51,285 0 0	36,69,805 0 0	6,890 1 9	2,850 12 7
	Uran	Mora, Sheva	2	11,40,620 0 0	96,06,067 0 0	132 9 1	.....
	Karanja	Karanja, Rewas	2	2,07,597 0 0	12,96,871 0 0	17 1 7	.....
	Panvel	Panvel, Belápur, Chirner, Khersna.	4	7,65,022 0 0	18,98,053 0 0	13 1 2	16 10 0
	Alibág	Alibág, Thal, Revdanda, Maadad.	4	5,06,086 0 0	6,87,783 0 0	86 1 0	54 10 7
	Sánkri	Antora, Nágothna	2	5,66,332 0 0	8,11,700 0 0	144 1 8	.....
	Suvarndurg ...	Bánkot, Kelshi, Harnai ...	3	11,90,684 0 0	5,76,205 0 0	1,426 13 5	389 0 1
	Anjanvel	Anjanvel, Boria	2	20,17,042 0 0	17,28,596 0 0	3,551 0 10	221 6 6
	Ratnágiri	Ratnágiri, Jaygad, Puranagad, Naroda.	4	16,21,176 0 0	4,66,471 0 0	891 7 2	.....
	Vizidurg	Jaytápur, Vizidurg ...	2	16,76,702 0 0	9,28,817 0 0	1,730 5 2	1 6 2
	Malvan	Malvan, Achra, Devgad ...	3	12,71,601 0 0	7,19,067 0 0	3,221 10 9	306 3 8
	Vengurla	Vengurla, Nivti	2	20,76,683 0 0	15,57,013 0 0	1,864 7 6	4,391 14 0
	Shiroda	Redi	1	61,957 0 0	1,11,433 0 0	59 12 7	158 11 1
	Bánda ...	Kirnápáni	1	1,22,604 0 0	86,496 0 0	.....	.....
	Kárwar	Sadáshivgad, Kárwár, Chendia, Belikeri.	4	4,57,137 0 0	3,65,364 0 0	390 6 5	647 6 5
	Ankola	Ankola, Gangavali, Tadri ...	3	3,28,650 0 0	3,61,876 0 0	174 13 0	5,627 15 4
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shirálli, Mankí.	6	18,21,350 0 0	28,48,479 0 0	2,060 6 10	1,133 14 1
		Total, Southern Division...	69	2,28,50,888 0 0	3,10,71,510 0 0	23,451 2 6	15,831 7 7
		Presidency Division, Hógur Collection of Salt Revenue...	...	.....	.....	.....	.....
		Do. Mátunga ...	1	.....	6,62,942 0 0	.....	.....
		Grand Total ...	86	2,89,17,444 0 0	3,51,81,604 0 0	76,282 3 5	16,962 12 8

at the Continental Ports of the Bombay Presidency during the year 1899-1900.

	REVENUE.						
Total Customs Duty.	Wharfage Fees.	Registry Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5,691 2 6	.....	.....	28 5 0	62 8 7	5,782 0 1	3 3 7	5,778 12 6
69 0 7	.....	84 0 0	13 11 0	68 11 0	235 6 7	.....	235 6 7
.....	.....	.....	.....	.....	.....	.....	.....
101 3 10	.....	1 0 0	22 11 6	47 7 6	172 6 10	2 0 0	170 6 10
29,329 4 6	99 6 0	135 0 0	132 2 6	144 9 2	29,740 6 2	.....	29,740 6 2
4,446 1 11	607 7 5	298 0 0	200 0 0	263 10 0	5,815 3 4	.....	5,815 3 4
14,425 8 8	.....	470 0 0	545 14 4	338 8 6	15,779 15 6	27 0 0	15,752 15 6
.....	.....	.....	.....	.....	.....	.....	.....
53,962 6 0	706 13 5	988 0 0	942 12 4	925 6 9	57,525 6 6	32 3 7	57,493 2 11
401 9 5	.....	31 0 0	24 12 0	33 5 0	490 10 5	.....	490 10 5
232 0 0	33 13 11	247 0 0	150 0 0	83 13 0	915 10 11	.....	915 10 11
19 6 10	4 0 0	222 0 0	308 0 0	81 2 6	629 9 4	.....	629 9 4
0 7 6	.....	260 0 0	46 8 0	79 0 0	385 15 6	.....	385 15 6
9,740 14 4	.....	225 0 0	43 12 0	121 6 0	10,131 0 4	.....	10,131 0 4
132 9 1	.....	87 0 0	93 0 0	80 0 0	392 9 1	52 8 0	340 1 1
17 1 7	.....	142 0 0	88 11 0	113 8 6	361 5 1	.....	361 5 1
29 11 2	.....	233 0 0	77 0 0	80 3 6	419 14 8	.....	419 14 8
140 11 7	.....	228 0 0	107 0 0	101 5 6	577 1 1	.....	577 1 1
144 1 8	.....	81 0 0	22 8 0	35 8 0	283 1 8	.....	283 1 8
1,825 13 6	.....	120 0 0	5 0 0	59 12 0	2,010 9 6	.....	2,010 9 6
3,772 7 3	.....	152 0 0	243 14 4	86 3 0	4,254 8 7	.....	4,254 8 7
891 7 2	.....	535 0 0	305 8 0	218 14 0	1,950 13 2	5 15 4	1,944 13 10
1,731 11 4	.....	267 0 0	195 7 0	130 5 0	2,344 7 4	.....	2,344 7 4
3,527 14 5	.....	249 0 0	92 9 10	96 0 0	3,965 8 3	.....	3,965 8 3
6,256 5 6	2 9 11	76 0 0	88 4 0	252 11 6	6,645 14 11	.....	6,645 14 11
218 7 8	.....	30 0 0	8 7 6	44 3 3	301 2 5	.....	301 2 5
.....	.....	.....	.....	.....	.....	.....	.....
1,037 12 10	109 10 7	102 0 0	40 3 0	159 6 6	1,449 0 11	.....	1,449 0 11
					5,930 0 10		
5,802 13 4	.....	59 0 0	23 0 0	45 4 6		64 3 3	5,965 13 7
3,199 4 11	22 5 8	135 0 0	4 0 0	127 4 6	3,487 15 1	25 13 7	3,462 1 6
33,232 10 1	172 8 1	3,501 0 0	1,941 8 8	2,029 4 3	46,926 15 1	148 8 2	46,778 6 11
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
93,245 0 1	879 5 6	4,489 0 0	2,584 5 0	2,954 11 0	1,04,452 5 7	180 11 9	1,04,271 2 10

J. L. JENKINS,
Collector of Salt Revenue.

Statement No. VII, showing the Revenue derived from A'bkári and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1899-1900, contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Export Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Baroda and Dharampur States.	Anchorage Fees levied at Cambay.	Registry Fees.	Confiscations and Penalties.	Warehouse Rent and Wharfage Fees.	Fees for amendment and duplicate copies of Customs Documents.	Sale-proceeds of Dead Stock Articles.	Miscellaneous.	Still-head Duty on Spirits manufactured at Uran.	Cost of Establishment employed at Uran Distillery paid by Proprietors.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1894-95 ...	81,259 0 9	18,490 8 6	61,188 3 1	9,153 8 0	...	4,602 0 0	2,195 1 3	564 15 0	934 12 0	68 5 8	298 12 8	16,98,405 10 7	44,309 4 3	19,21,420 1 9
1895-96 ...	76,269 11 4	21,253 2 2	68,547 10 11	9,153 8 0	...	4,771 0 0	3,293 7 1	803 4 1	1,049 11 0	67 10 7	255 8 8	17,73,835 1 4	45,707 0 5	20,05,047 1 7
1896-97 ...	70,715 14 1	11,235 8 8	66,062 5 10	9,153 8 0	...	5,185 6 0	3,262 0 8	1,209 15 9	1,199 10 0	94 7 8	511 14 9	16,52,868 10 7	41,231 2 3	18,72,750 8 3
1897-98 ...	73,723 11 3	19,156 6 11	68,945 3 6	9,153 8 0	...	4,386 6 0	2,463 7 7	961 1 6	1,371 3 0	9 0 9	223 9 2	19,07,477 13 9	42,401 3 9	21,30,377 11 2
1898-99 ...	76,188 3 11	16,867 4 2	68,242 1 8	12,653 8 0	...	3,932 6 0	2,017 14 11	809 7 2	2,773 12 9	7 10 4	114 13 0	20,54,243 10 3	47,086 15 6	22,34,992 11 8
Total ...	3,78,156 9 4	87,002 14 5	3,32,985 9 0	49,267 8 0	...	22,927 2 0	13,231 15 6	4,348 11 6	7,329 0 9	247 3 0	1,519 10 3	90,96,885 14 6	2,20,736 0 2	1,02,14,538 2 5
Average ...	75,631 5 1	17,400 9 8	66,591 1 10	9,853 8 0	...	4,585 6 10	2,646 6 3	869 11 11	1,465 12 11	49 7 0	303 14 10	18,19,367 2 11	44,147 3 3	20,42,917 10 1
1899-1900...	76,282 3 5	16,962 12 8	72,506 6 3	5,653 8 0	...	4,489 0 0	3,106 15 1	879 5 6	2,981 11 0	3 10 9	153 9 5	20,63,686 2 6	44,350 3 5	22,91,054 8 0

J. L. JENKINS,
Collector of Salt Revenue.

STATEMENT No. VIII.

Statement No. VIII, showing Details of Cases of Salt and Opium

Divisions.	Nature of Offence.												Modes							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ...	4	0 11 28	4	0 15 62	939	357 35 50½	...	...	...	...	947	358 22 60½	668	174 7 23½	3	28 32 15	4	0 13 6	32	12 17 22
Daman Frontier ...	...	..	141	820 38 39½	...	...	...	...	...	...	141	820 38 39½	105	511 38 30½	...	...	...	...	...	...
Total, N. D. and Daman ...	4	0 11 28	145	821 14 11½	939	357 35 50½	..	...	...	...	1088	879 22 9½	673	686 6 2	3	28 32 15	4	0 13 6	32	13 17 22
Southern Division ...	35	111 10 60	4	4 29 64	238	103 20 70	2	3 9 70	223	905 8 32	497	727 39 65	49	134 27 14	...	...	8	234 10 0	15	55 15 14
Goa Territory ...	...	...	173	227 3 0	1	0 18 0	...	...	4	3 21 0	178	231 2 0	102	220 11 44	...	...	...	...	...	...
Total, S. D. and Goa ...	35	111 10 60	177	231 33 64	239	103 38 70	2	3 9 70	227	908 29 32	676	959 1 65	150	354 38 8	...	...	8	234 10 0	15	55 15 14
Total ...	39	111 22 17	322	763 8 76½	1178	461 34 60½	2	3 9 70	227	909 29 32	1763	1,838 22 74½	823	1,041 4 67	3	28 32 15	12	234 23 6	49	67 33 37

Divisions.	Found on person of Smugglers.		Found concealed.		Found on Animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	45	0 7 72½	1	0 0 18½	3	0 34 36½	49	1 2 47½
Southern Division.	...	.....	...	.....	...	.....	...	.....
Total ...	45	0 7 72½	1	0 0 18½	3	0 34 36½	49	1 2 47½

smuggling disposed of by the Salt Department during the year 1899-1900.

SALT.

SMUGGLING.				HOW CASES WERE DISPOSED OF.												REMARKS.
Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.	Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.	
No.	Quantity.	No.	Quantity.														
31	23	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
	Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
331	148 33 72½	847	858 22 69½	1,189	12	1,157	1,143	14	98·7	1,410 4 3	34 0 0	169 14 7	203 14 7	2,464 6 6	1,611 9 7	2,195 1 0	
38	8 39 61	141	520 38 29½	246	7	238	237	1	99·57	1,352 0 5	2 0 0	7 2 0	9 2 0	30 0 0	1,335 0 5	1,548 9 6	
367	151 33 43½	1008	879 21 91½	1,411	19	1,336	1,380	15	99·02	2,672 5 7	36 0 0	117 0 7	153 0 7	2,114 6 6	2,264 9 11	4,043 10 0	
237	393 26 37	467	727 30 65	707	60	7 1	660	41	94·18	18,353 1 3	9,887 4 6	435 9 11	7,324 14 5	2,784 10 0	11,227 11 4	2,995 15 7	
70	10 30 24	178	231 2 0	196	23	173	163	8	93·37	767 14 7	64 8 0	30 6 0	94 14 0	850 0 0	759 6 7	676 12 0	
603	314 16 71	67	959 1 05	962	89	874	825	39	94·39	19,090 15 10	9,925 12 6	823 15 11	7,449 13 5	3,304 10 0	11,887 2 6	3,682 12 7	
979	466 10 94½	176	1,838 23 74½	2,377	108	2,269	2,205	64	97·17	21,763 4 5	6,961 13 6	651 0 6	7,602 13 0	5,419 0 0	14,251 11 11	7,726 5 7	

OPIUM.

PROSECUTION AND CONVICTION BEFORE MAGISTRATES.							
Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Number of persons tried in foreign territory, the result of whose trials has not been reported.	Percentage of convictions on number prosecuted.	Total estimated value of Confiscations.
							Rs. a. p.
49	...	49	49	...	.....	100	1,065 9 5
...	...	...	...	...	... ...	......	.....
49	...	49	49	...	.....	100	1,065 9 5

J. L. JENKINS,
Collector of Salt Revenue.

REVIEW ON THE ADMINISTRATION REPORT OF THE SALT DEPARTMENT FOR THE YEAR 1899-1900.

No. 5095 OF 1900.

Bombay, 5th September 1900.

Submitted to Government in the Revenue Department.

2. In accordance with the orders contained in Government Resolution in the General Department, No. 3290 of the 29th July 1899, the Collector has still further reduced the bulk of the report by restricting the letter-press to the most important facts and rejecting the more voluminous of the appendices.

3. The number of salt works in operation during the year under report was 345 against 436 in the previous year, a decrease of 91. It will be seen from the details of salt works given in paragraph 9 of the report that the decrease chiefly occurs at Sanikatta, where, in order to obtain better prices, the owners of the petty salt works combined together to reduce the outturn, and only 32 of the 123 salt works were cultivated. Number of Salt Works in operation.

4. The subjoined table shows the opening and closing balances and the operations of the year under report compared with those of the previous year. Operations of the year.

	1898-99.				1899-1900.			
	Pritchard Works Barágra Salt.	Bakár Sea-salt (Dharamsi).	Rest of Presidency (Sea-salt).	Total.	Pritchard Works Barágra Salt.	Bakar Sea-salt (Dharamsi).	Rest of Presidency (Sea-salt).	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Opening balance ..	28,29,973	2,29,787	12,68,213	47,27,973	31,31,350	196,342	7,43,612	40,71,304
Manufactured ...	13,92,917	2,98,424	74,66,671	97,58,012	39,58,999	3,39,014	73,55,536	1,16,48,549
Total ...	52,22,890	5,28,211	87,34,884	1,44,85,985	70,85,349	5,35,356	80,99,147	1,57,19,852
Deduct wastage ...	1,63,588	17,851	9,19,496	10,90,935	2,02,210	7,810	5,26,908	7,36,628
Balance	50,59,302	5,10,360	78,15,388	1,33,95,050	68,83,439	5,27,546	75,72,239	1,49,83,224
Removals, full Duty ...	19,36,920	3,14,018	63,19,107	85,70,045	19,55,129	2,87,568	63,03,218	85,45,903
Do. nominal Duty.	1,032	...	7,53,669	7,53,701	1,032	...	6,96,990	6,98,022
Total ...	19,37,952	3,14,018	70,71,776	93,23,746	19,56,161	2,87,568	69,00,208	91,43,925
Closing balance ...	31,31,350	1,96,342	7,43,612	40,71,304	49,26,279	2,39,988	6,72,033	58,39,299

5. The total quantity of salt supplied (including 2,29,112 maunds of imported salt) to the trade during the year under report was 93,73,037 maunds against 95,91,584 in the previous year—a decrease of 2,18,547. The major portion of the decrease, *viz.* 1,55,679 maunds, was in issues duty free and at nominal rates, so that the decrease in duty-paid salt amounted to 62,868 maunds only.

6. The loss and wastage on all kinds of salt was 7,36,628 maunds only, as compared with 10,90,935 in the previous year, a decrease of 3,54,307 maunds. This result is satisfactory. It may be mainly attributed to the scanty rainfall during the year under report. Loss and Wastage.

7. The removals of Barágra salt were 19,56,161 maunds against 19,37,951 maunds in the previous year, an increase of 18,210 maunds. Comparing the figures for home consumption, it appears that the quantity of salt consumed during the year under report fell short of that of the previous year by 84,013 maunds. The reasons for this decrease have been satisfactorily explained by the Collector in paragraph 14 of the report. The removals to places outside the Presidency show an increase of 1,02,222 maunds over those of the previous year. This increase in removals is due to the growing popularity of Barágra salt, owing to uniformity of price and quality, and the ease with which it can be obtained under the through traffic system. Barágra Salt

Sea Salt.

8. The issues of sea salt were 71,87,764 maunds against 73,85,794 in the previous year, a decrease of 1,98,030 maunds.

Distribution.	1898-99.	1899-1900.
	Rs.	Rs.
For local consumption	22,59,268	23,99,628
For export to Central Provinces ...	13,25,528	11,17,935
Do. Central India ...	17,265	12,009
Do. Nizam's Territory ...	6,96,089	7,14,759
Do. Calcutta	5,57,373	5,95,587
Do. Madras Presidency—		
British Malabár ...	12,62,040	12,29,075
Rest of Presidency ...	1,65,557	1,83,010
Foreign Malabár ...	7,12,254	5,31,870
Mysore... ...	3,87,420	4,03,891
Total ...	73,85,794	71,87,764

It will be seen from paragraph 32 of Mr. Jenkins' report that he has taken a great deal of trouble to obtain more correct returns of the distribution of Bombay salt, and the figures for 1898-99 have also been revised. The exports to Central Provinces, Central India, and British and Foreign Malabár show a decrease, while those to Nizam's Territory, rest of Madras Presidency and Mysore an increase. The decrease in Central Provinces has to a certain extent been counterbalanced by an increase in the issues of Barágra salt to that Province.

Imported Salt.

9. The quantity of salt imported during the year under report was 2,29,112 maunds against 2,67,837 in the previous year, a decrease of 38,725 maunds, due to smaller imports from Goa owing to the partial failure of the season's crop and consequent high prices ruling there.

Barágra Stocks.

10. The quantity of Barágra salt in stock at the beginning of the year was 31,31,350 maunds as against 32,27,973 at the beginning of the previous year. The produce during the year under report amounted to 39,53,999 maunds, and as the issues were 19,56,161, the total quantity in stock at the end of the year amounted to 49,26,279 maunds. Government are aware that owing to the peculiar circumstances of the season this year the storage operations at Khárághoda were most fortunately commenced on the 15th March last instead of in April as usual, and the salt brought into store up to the 31st March, amounting to more than 13 lákhs, has been brought into the stock account of the year. The produce of 39,53,999 maunds therefore represents the crop of two seasons, *i.e.* 26,35,086 stored in April and May 1899 and 13,18,913 in March 1900. Since the close of the year this stock has been increased by 6½ lákhs, *i.e.* by the quantity of salt actually brought into store after the 31st March 1900.

Sea Salt Stocks.

11. The quantity of sea salt produced (excluding Bulsár salt) was 73,55,535 maunds against 74,66,671 maunds in the previous year, a decrease of 1,11,136 maunds. The decrease is due to the unseasonable storms which occurred in the hot weather of 1899 (April), which checked manufacture everywhere.

Closing Balance.

12. The following are the closing balances of all kinds of salt in the three years—

1897-98	47,27,973
1898-99	40,71,304
1899-1900	55,39,300

Rate of consumption per head.

13. The removals for consumption in the Bombay Presidency during the year under report were 30,71,567 maunds. This gives an average of 11·06 lbs. per head against 10·92 in the previous year. The rate of consumption per head in Gujarát was 8·20 lbs. against 9·5 in the previous year. The decrease is due to famine.

Cost price of Salt at Salt Works and Agencies.

14. The cost price of Barágra salt at the main stores, the Ahmedabad Depôt and the Agencies, and of Dharasna salt remained the same as in the previous year, *viz.* 1 anna 3 pies per Indian maund. In the Northern and Middle Konkan there was a slight increase in the maximum and average prices when compared with those of the previous year. This was due to the unseasonable

ed with financial assistance fr
Government of Maharashtra
on 11 July, 2017

rain in April 1899. Prices at Shiroda and Sanikatta rose considerably for the reasons given by the Collector, but very few transactions took place either at the lowest or the highest prices.

15. The financial results of the year under report and the previous year are shown in the following tables. Financial results.

Imperial.

	Revenue.		Expenditure.		
	1898-99.	1899-1900.	1898-99.	1899-1900.	
	Rs.	Rs.	Rs.	Rs.	
Salt	2,31,16,262	2,15,96,767	16,19,950	17,43,929	Salt.
Sea Customs	93,133	93,322	1,30,286	1,38,673	Customs.
Land Customs ...	81,279	78,566	694	291	Allowances.
Abkári	15,76,101	15,81,193	27,771	29,238	Abkári.

Provincial.

	Rs.	Rs.	Rs.	Rs.	
Salt	49,599	65,425	12,745	13,059	Allowances.
Customs	9,245	11,130	9,257	9,746	Abkári.
Abkári	5,25,397	5,27,064	...	...	

Local Fund.

	Rs.	Rs.	Rs.	Rs.	
Port Dues, &c. ...	87,410	84,233	78,967	87,515	

It will be observed that while the receipts under Sea Customs, Land Customs and Abkári show insignificant variations, the receipts under the principal head "Salt" are at first sight less by more than 15 lákhs than those in the previous year. The Collector has, however, explained in paragraphs 7 and 8 of the report that this large decrease is nominal, and that the real decrease amounted to Rs. 1,57,167 only, a wonderfully slight decrease considering the year of strain and stress through which the Presidency has passed. The expenditure shows on the whole an increase of Rs. 1,42,780, due principally to the payment of grain compensation, and to heavier charges on account of Boat Stores and Repairs, Peons' clothing and Salt Purchase and Freight.

16. The total number of salt cases detected was 1,763 against 1,000 in the previous year. The various causes which led to such a large increase have been given by Mr. Jenkins in paragraph 55 of the report. The percentage of convictions to the number of persons prosecuted was 97·17 against 95·73 in the previous year. Salt cases.

17. The Commissioner has much pleasure in bringing to the notice of Government the cheerful willingness of the Frontier Force under practically "siege conditions," and the good services of the officers mentioned by Mr. Jenkins, especially those of Mr. McCann, who will have retired from his long and faithful service under Government before the submission of next year's Report. Mr. Jenkins has himself during the year administered his charge with the tact, judgment, sound common sense, and conspicuous ability, which always distinguish him.

18. Were Mr. Jenkins to remain permanently in charge of the Collector's office, Government might perhaps safely dispense with this annual Report. But seeing that the personnel of the Department is subject to change, it seems desirable that the work which the Collector and his Assistants do in the course of the year should be focussed in some succinct form, and that the most important facts in the administration of a highly specialized Department like the Salt Department should be annually subjected to review by Government.

J. POLLEN,
Commissioner of Customs, and Salt,
Opium and Abkári.